

**AQUILA, INC.**  
**CASE NO. ER-2004-0034**  
**OFFICE OF PUBLIC COUNSEL**  
**DATA REQUEST NO. OPC-1021**

**FILED<sup>4</sup>**

**APR 29 2004**

**Missouri Public  
Service Commission**

**DATE OF REQUEST:** July 25, 2003  
**DATE RECEIVED:** July 28, 2003  
**DATE DUE:** August 17, 2003  
**REQUESTOR:** Russell Trippensee

**QUESTION:**

Please provide a reconciliation, by employee name and number, company and/or affiliate employed, amount, FERC Account/Sub-account booked, etc., of any employee severance costs included in the MPS prefiled testimony overall cost of service. Also, provide copies of the severance agreements (contracts, etc.) to which the costs relate.

**RESPONSE:**

1. See the attachments titled "OPC 1021 - MPS Restructure Recon" and "OPC 1021 - L&P Restructure Recon". These attachments provide a reconciliation by employee ID of severance costs included in the MPS and L&P cost of service filings. Each attachment is organized with the following tabs (Information is highly confidential):
  - a. CS - 10 Restructure Support --- Provides restructure costs by FERC Accounts and Resource Codes.
  - b. Restructure Recon --- Provides reconciliation between Resource Codes 1091, 9102 and 9100 in GL Account 401900 to the Severance Detail Spreadsheets.
  - c. Severance Detail 1 --- Provides severance detail by employee number.
  - d. Severance Detail 2 --- Provides severance detail by employee number.
2. Copies of the severance agreements are too voluminous to copy, copies are available upon request for review at the Aquila Network's Human Resources department location. This information is highly confidential

**ATTACHMENT:**

1. OPC 1021 - MPS Restructure Recon
2. OPC 1021 - L&P Restructure Recon

**ANSWERED BY:**

Ron Klote

\_\_\_\_\_  
**SIGNATURE OF RESPONDENT**

\_\_\_\_\_  
**Exhibit No.** 189  
**Case No(s).** ER-2004-0034  
**Date** 3-7-04 **Rptr** 719



**Restructuring Adjustment - MPS  
Reconciliation of Per Books to Severance Detail by Employee**

**Severance - Resource 1091 (GL Account 401900)**

|                                       |                |                        |
|---------------------------------------|----------------|------------------------|
| Severance Detail Schedule 1           | 2,035,805      |                        |
| Severance Detail Schedule 2           | <u>342,033</u> |                        |
| Subtotal - Severance Detail           |                | 2,377,837              |
| Per Books - Resource 1091 (GL 401900) |                | <u>2,436,458</u>       |
| Difference                            |                | <u><u>(58,621)</u></u> |

**Benefits - Resource 9102 (GL Account 401900)**

|  |               |                       |
|--|---------------|-----------------------|
| Benefits - Severance Detail Schedule 1 | 325,729       |                       |
| Benefits - Severance Detail Schedule 2 | <u>54,725</u> |                       |
| Subtotal - Benefits                    |               | 380,454               |
| Per Books - Resource 9102 (GL 401900)  |               | <u>389,766</u>        |
| Difference                             |               | <u><u>(9,312)</u></u> |

**Payroll Taxes - Resource 9100 (GL Account 401900)**

|   |               |                      |
|---|---------------|----------------------|
| Payroll Taxes - Severance Detail Schedule 1 | 162,864       |                      |
| Payroll Taxes - Severance Detail Schedule 2 | <u>27,363</u> |                      |
| Subtotal - Payroll Taxes                    |               | 190,227              |
| Per Books - Resource 9100 (GL 401900)       |               | <u>175,671</u>       |
| Difference                                  |               | <u><u>14,556</u></u> |

Note: Differences between per book amounts and detail severance schedule relate to monthly differences in allocation factors to business units, benefit percentages and tax ratios. All differences are reasonable.

MPS

| No. | EmpID  | Severance date**last active date | Full/Part | Loc Desc              | St | Dept ID | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 6% | Total      | Allocation % to MPS | MPS Total Amount | Severance | Benefits  | Payroll Tax | Total     |
|-----|--------|----------------------------------|-----------|-----------------------|----|---------|------------------|------------------------|---------------------------|------------|---------------------|------------------|-----------|-----------|-------------|-----------|
| 1   | 000739 | 07/02                            |           | Sibley                | MO | 1003    | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 2   | 9392   | 7/2/02                           |           | Sibley                | MO | 1003    | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 3   | 003214 | 7/1/02                           | F         | Sibley                | MO | 1003    | 12,496.10        | 1,969                  | 1,000                     | 15,465.17  | 100.0%              | 15,495           | 12,496.10 | 1,969.38  | 899.69      | 15,495.17 |
| 4   | 003631 | 07/11/2002                       | F         | Sibley                | MO | 1003    | 73,561.75        | 11,770                 | 5,885                     | 91,216.57  | 100.0%              | 91,217           | 73,561.75 | 11,769.88 | 5,884.94    | 91,216.57 |
| 5   | 003619 | 7/1/02                           | F         | Sibley                | MO | 1003    | 74,988.11        | 11,988                 | 5,999                     | 92,985.26  | 100.0%              | 92,985           | 74,988.11 | 11,998.10 | 5,999.05    | 92,985.26 |
| 6   | 003473 | 07/14/2002                       | F         | Sibley                | MO | 1003    | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 7   | 003508 | TBD                              | F         | Sibley                | MO | 1003    | 64,238.31        | 10,278                 | 5,139                     | 79,655.50  | 100.0%              | 79,656           | 64,238.31 | 10,278.13 | 5,139.06    | 79,655.50 |
| 8   | 000958 | 8/8/02                           |           | Greenwood             | MO | 1004    | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 9   | 485    | 4/3/02                           |           | Great Bend,           | KS | 1008    | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 10  | 8677   | 07/02/2002                       | Full      | Pueblo                | CO | 1029    | 9,230.77         | 1,477                  | 738                       | 11,446.15  | 43.8%               | 5,013            | 4,043.08  | 646.89    | 323.45      | 5,013.42  |
| 11  | 003510 | 07/11/2002                       | P         | Raydown               | MO | 1029    | 4,800.00         | 738                    | 368                       | 5,704.00   | 43.8%               | 2,498            | 2,014.80  | 322.37    | 161.18      | 2,498.35  |
| 12  | 004186 | 07/11/2002                       | F         | Raydown               | MO | 1039    | 24,008.65        | 3,841                  | 1,921                     | 28,770.73  | 43.8%               | 13,040           | 10,515.79 | 1,682.53  | 841.26      | 13,039.58 |
| 13  | 444    | 2/25/02                          |           | Pueblo                | CO | 1042    | 0.00             | -                      | -                         | 0.00       | 43.8%               | -                | -         | -         | -           | -         |
| 14  | 5117   |                                  |           | Raydown               | MO | 1042    | 0.00             | -                      | -                         | 0.00       | 43.8%               | -                | -         | -         | -           | -         |
| 15  | 003521 | 07/11/2002                       | F         | Raydown               | MO | 1044    | 68,851.64        | 11,016                 | 5,508                     | 85,376.04  | 50.7%               | 43,286           | 34,907.78 | 5,585.25  | 2,782.62    | 43,285.65 |
| 16  | 2849   | 7/1/02                           | Full-Time | Raydown               | MO | 1056    | 8,107.17         | 1,287                  | 649                       | 10,052.89  | 43.8%               | 4,403            | 3,550.94  | 568.15    | 284.08      | 4,403.17  |
| 17  | 002832 |                                  | Full-Time | Raydown               | MO | 1057    | 0.00             | -                      | -                         | 0.00       | 47.0%               | -                | -         | -         | -           | -         |
| 18  | 005737 |                                  | Full-Time | Raydown               | MO | 1057    | 0.00             | -                      | -                         | 0.00       | 47.0%               | -                | -         | -         | -           | -         |
| 19  | 005803 | 7/4/02                           | Full-Time | Raydown               | MO | 1057    | 20,301.92        | 3,248                  | 1,624                     | 25,174.38  | 47.0%               | 11,832           | 9,541.90  | 1,526.70  | 783.35      | 11,831.96 |
| 20  | 4974   |                                  | Full-Time | KC--20 W 9th          | MO | 1082    | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 21  | 262    | 09/02/2002                       | Full-Time | Omaha-7101 Mercy      | NE | 2300    | 31,579.36        | 5,053                  | 2,526                     | 39,158.41  | 0.0%                | -                | -         | -         | -           | -         |
| 22  | 294    |                                  | Full-Time | Omaha-7101 Mercy      | NE | 2301    | 0.00             | -                      | -                         | 0.00       | 8.9%                | -                | -         | -         | -           | -         |
| 23  | 000275 | 9/2/02                           | Full-Time | Omaha-7101 Mercy      | NE | 2302    | 53,617.17        | 8,579                  | 4,289                     | 66,485.29  | 0.0%                | -                | -         | -         | -           | -         |
| 24  | 000298 | 9/27/02                          | Full-Time | Omaha-7101 Mercy      | NE | 2302    | 18,828.96        | 3,013                  | 1,508                     | 23,347.91  | 0.0%                | -                | -         | -         | -           | -         |
| 25  | 000280 | 11/22/02                         | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 12,834.57        | 2,054                  | 1,027                     | 15,914.87  | 8.9%                | 1,416            | 1,142.28  | 182.76    | 81.38       | 1,416.42  |
| 26  | 000281 | 11/22/02                         | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 26,589.42        | 4,254                  | 2,127                     | 32,970.88  | 8.9%                | 2,834            | 2,366.46  | 378.63    | 189.32      | 2,934.41  |
| 27  | 000252 | 11/22/02                         | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 82,888.74        | 13,262                 | 6,631                     | 102,778.04 | 8.9%                | 9,148            | 7,377.10  | 1,180.34  | 580.17      | 9,147.60  |
| 28  | 004112 | 11/22/02                         | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 8,279.43         | 1,325                  | 662                       | 10,266.49  | 8.9%                | 914              | 736.87    | 117.90    | 58.55       | 913.72    |
| 29  | 000253 |                                  | Full-Time | Omaha                 | NE | 2303    | 0.00             | -                      | -                         | 0.00       | 8.9%                | -                | -         | -         | -           | -         |
| 30  | 004052 | 11/22/02                         | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 32,725.79        | 5,236                  | 2,618                     | 40,579.98  | 8.9%                | 3,612            | 2,912.60  | 466.02    | 233.01      | 3,611.62  |
| 31  | 005608 |                                  | Full-Time | Omaha-7101 Mercy      | NE | 2303    | 0.00             | -                      | -                         | 0.00       | 8.9%                | -                | -         | -         | -           | -         |
| 32  | 000278 | 7/4/02                           | Full-Time | Omaha-7101 Mercy      | NE | 2308    | 27,064.12        | 4,330                  | 2,165                     | 33,559.51  | 8.9%                | 2,867            | 2,408.71  | 385.39    | 192.70      | 2,986.80  |
| 33  | 008218 | 07/04/2002                       | Full-Time | Omaha-7101 Mercy      | NE | 2308    | 4,800.00         | 768                    | 384                       | 5,952.00   | 8.9%                | 530              | 427.20    | 68.35     | 34.18       | 529.73    |
| 34  | 3875   | TBD                              | Full-Time | Omaha-7101 Mercy      | NE | 2309    | 25,275.19        | 4,044                  | 2,022                     | 31,341.23  | 8.9%                | 2,789            | 2,249.48  | 359.92    | 179.96      | 2,789.37  |
| 35  | 9287   | TBD                              | Full-Time | Omaha-7101 Mercy      | NE | 2309    | 0.00             | -                      | -                         | 0.00       | 8.9%                | -                | -         | -         | -           | -         |
| 36  | 290    | TBD                              | Full-Time | Omaha-7101 Mercy      | NE | 2309    | 0.00             | -                      | -                         | 0.00       | 8.9%                | -                | -         | -         | -           | -         |
| 37  | 003374 | 7/2/02                           | Full-Time | Kansas City-W Ninth   | MO | 4041    | 27,027.11        | 4,324                  | 2,162                     | 33,513.62  | 28.2%               | 9,451            | 7,621.64  | 1,219.48  | 609.73      | 9,450.84  |
| 38  | 009667 |                                  | Full-Time | Kansas City-W Ninth   | MO | 4288    | 7,861.54         | 1,274                  | 637                       | 9,872.31   | 16.6%               | 1,639            | 1,321.62  | 211.46    | 105.73      | 1,638.80  |
| 39  | 001086 | 07/11/2002                       | F         | Oak Grove             | MO | 5004    | 15,175.93        | 2,428                  | 1,214                     | 18,818.15  | 100.0%              | 18,818           | 15,175.93 | 2,428.15  | 1,214.07    | 18,818.15 |
| 40  | 3215   | 07/11/2002                       | Full      | Pueblo                | CO | 5012    | 29,474.80        | 4,716                  | 2,358                     | 36,548.75  | 0.0%                | -                | -         | -         | -           | -         |
| 41  | 003617 | 07/11/2002                       | F         | Raydown               | MO | 5019    | 23,337.80        | 3,734                  | 1,867                     | 28,938.87  | 100.0%              | 28,939           | 23,337.80 | 3,734.05  | 1,867.02    | 28,938.87 |
| 42  | 003455 | 07/11/2002                       | F         | Raydown               | MO | 5019    | 15,274.11        | 2,444                  | 1,222                     | 18,939.90  | 100.0%              | 18,940           | 15,274.11 | 2,443.88  | 1,221.93    | 18,939.90 |
| 43  | 003556 | 07/11/2002                       | F         | Raydown               | MO | 5019    | 3,082.91         | 493                    | 247                       | 3,822.81   | 100.0%              | 3,823            | 3,082.91  | 493.27    | 246.63      | 3,822.81  |
| 44  | 005444 | 07/11/2002                       | F         | Raydown               | MO | 5019    | 3,304.55         | 529                    | 264                       | 4,087.64   | 100.0%              | 4,088            | 3,304.55  | 528.73    | 264.36      | 4,087.64  |
| 45  | 009400 | 07/11/2002                       | F         | Raydown               | MO | 5029    | 13,326.92        | 2,132                  | 1,066                     | 16,525.38  | 0.0%                | -                | -         | -         | -           | -         |
| 46  | 007980 | 08/09/2002                       | Full-Time | St. Joseph - Alchison | MO | 5031    | 48,323.48        | 7,732                  | 3,866                     | 59,921.12  | 0.0%                | -                | -         | -         | -           | -         |
| 47  | 002418 | 07/11/2002                       | Full-Time | Raydown               | MO | 5060    | 57,273.65        | 9,164                  | 4,582                     | 71,019.33  | 0.0%                | -                | -         | -         | -           | -         |
| 48  | 002408 | 07/11/2002                       | Full-Time | Raydown               | MO | 5080    | 21,150.66        | 3,384                  | 1,692                     | 26,226.82  | 0.0%                | -                | -         | -         | -           | -         |
| 49  | 3323   | 1/23/02                          | Full-Time | KC--20 W 9th          | MO | 5080    | 180,249.69       | 28,840                 | 14,420                    | 223,509.62 | 26.6%               | 59,454           | 47,946.42 | 7,671.43  | 3,835.71    | 59,453.56 |
| 50  | 3532   | 07/02/2002                       | Full      | Fountain              | CO | 5083    | 91,989.82        | 14,718                 | 7,359                     | 114,067.38 | 26.6%               | 30,342           | 24,469.29 | 3,915.09  | 1,957.54    | 30,341.92 |
| 51  | 000672 | 7/4/02                           | Full-Time | Kansas City-W Ninth   | MO | 5090    | 45,458.65        | 7,273                  | 3,637                     | 56,358.73  | 22.2%               | 12,514           | 10,091.82 | 1,614.68  | 807.35      | 12,513.86 |

MPS

| No. | Empl ID | Severance date**last active date | Full/Part | Loc Desc                | St | Dept | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 8% | Total      | Allocation % to MPS | MPS Total Amount | Severance | Benefits  | Payroll Tax | Total     |
|-----|---------|----------------------------------|-----------|-------------------------|----|------|------------------|------------------------|---------------------------|------------|---------------------|------------------|-----------|-----------|-------------|-----------|
| 52  | 002409  | 07/11/2002                       | Full-Time | Raytown                 | MO | 5190 | 42,313.96        | 6,770                  | 3,385                     | 52,469.34  | 26.2%               | 13,747           | 11,066.28 | 1,773.80  | 886.90      | 13,746.97 |
| 53  | 003630  | 7/4/02                           | F/T       | Raytown                 | MO | 5252 | 19,305.13        | 3,089                  | 1,544                     | 23,938.37  | 5.3%                | 1,269            | 1,023.17  | 163.71    | 81.65       | 1,268.73  |
| 54  | 001314  | 07/04/2002                       | FT        | Om-Capital              | NE | 5252 | 13,900.64        | 2,224                  | 1,112                     | 17,236.73  | 5.3%                | 914              | 736.73    | 117.89    | 58.94       | 913.55    |
| 55  | 001861  | 07/04/2002                       | FT        | Om-Capital              | NE | 5252 | 33,602.02        | 5,376                  | 2,688                     | 41,668.50  | 5.3%                | 2,208            | 1,760.91  | 284.95    | 142.47      | 2,208.32  |
| 56  | 002056  | 07/04/2002                       | FT        | Om-Capital              | NE | 5252 | 31,364.53        | 5,018                  | 2,509                     | 38,892.02  | 5.3%                | 2,061            | 1,662.32  | 265.97    | 132.99      | 2,061.28  |
| 57  | 003675  | 7/4/02                           | F/T       | Lawrence                | KS | 5254 | 18,398.08        | 2,944                  | 1,472                     | 22,813.62  | 5.3%                | 1,209            | 975.10    | 150.02    | 78.01       | 1,209.12  |
| 58  | 001652  | 07/04/2002                       | F/T       | Om-Capital              | NE | 5254 | 15,428.77        | 2,469                  | 1,234                     | 19,131.67  | 5.3%                | 1,014            | 817.72    | 130.84    | 65.42       | 1,013.96  |
| 59  | 001785  | 7/4/02                           | FT        | Raytown                 | MO | 5257 | 35,825.48        | 5,732                  | 2,866                     | 44,423.60  | 5.3%                | 2,354            | 1,898.75  | 303.80    | 151.90      | 2,354.45  |
| 60  | 003540  | 07/11/2002                       | Full-Time | Lee's Summit-NW         | MO | 5260 | 103,655.63       | 16,563                 | 8,276                     | 128,284.98 | 19.3%               | 24,759           | 19,968.94 | 3,194.71  | 1,597.35    | 24,759.00 |
| 61  | 8587    |                                  | F         | Lee's Summit            | MO | 5260 | 2,153.85         | 345                    | 172                       | 2,670.77   | 19.3%               | 515              | 415.69    | 66.51     | 33.26       | 515.46    |
| 62  | 008646  | 07/11/2002                       | F         | St. Joseph              | MO | 5265 | 19,384.62        | 3,102                  | 1,551                     | 24,036.92  | 0.0%                | -                | -         | -         | -           | -         |
| 63  | 667     | 07/02/2002                       | F         | Pueblo                  | CO | 5301 | 6,798.32         | 1,088                  | 544                       | 8,429.91   | 0.0%                | -                | -         | -         | -           | -         |
| 64  | 314     | 06/28/2002                       | F         | Pueblo                  | CO | 5303 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 65  | 449     | 6/13/02                          | F         | Pueblo                  | CO | 5303 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 66  | 646     | 6/13/02                          | F         | Pueblo                  | CO | 5304 | 139,465.52       | 22,319                 | 11,160                    | 172,974.44 | 52.5%               | 90,812           | 73,235.15 | 11,717.62 | 5,858.81    | 90,811.58 |
| 67  | 003001  | 7/4/02                           | Full-Time | Kansas City-W Ninth     | MO | 5304 | 89,997.64        | 14,400                 | 7,200                     | 111,597.07 | 52.5%               | 58,588           | 47,248.76 | 7,559.80  | 3,779.90    | 58,588.46 |
| 68  | 001465  | 07/11/2002                       | FT        | Lincoln                 | NE | 5304 | 49,811.00        | 7,970                  | 3,985                     | 61,765.64  | 52.5%               | 32,427           | 26,150.78 | 4,184.12  | 2,092.08    | 32,426.96 |
| 69  | 6085    | 8/2/02                           | F         | Pueblo                  | CO | 5306 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 70  | 003522  | 7/11/02                          | FT        | Concordia               | KS | 5310 | 34,060.71        | 5,448                  | 2,724                     | 42,222.88  | 0.0%                | -                | -         | -         | -           | -         |
| 71  | 475     | 8/1/02                           | FT        | Great Bend              | KS | 5312 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 72  | 000542  | 7/11/02                          | FT        | Dodge City              | KS | 5313 | 55,972.80        | 8,956                  | 4,478                     | 69,408.27  | 0.0%                | -                | -         | -         | -           | -         |
| 73  | 582     | 6/7/02                           | F         | Liberal                 | KS | 5313 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 74  | 003555  | 07/11/2002                       | F         | Lee's Sum               | MO | 5333 | 59,045.63        | 9,447                  | 4,724                     | 73,216.58  | 100.0%              | 73,217           | 59,045.63 | 9,447.30  | 4,723.65    | 73,216.58 |
| 75  | 000864  | 6/28/02                          | F         | Trenton                 | MO | 5342 | 4,042.80         | 647                    | 323                       | 5,013.07   | 100.0%              | 5,013            | 4,042.80  | 646.85    | 323.42      | 5,013.07  |
| 76  | 000719  | 07/11/2002                       | F         | Warrensburg             | MO | 5344 | 13,632.58        | 2,181                  | 1,091                     | 16,904.40  | 100.0%              | 16,904           | 13,632.58 | 2,181.21  | 1,090.61    | 16,904.40 |
| 77  | 647     | 6/25/02                          | F         | Lee's Summit            | MO | 5352 | 0.00             | -                      | -                         | 0.00       | 76.2%               | -                | -         | -         | -           | -         |
| 78  | 409     | 5/20/02                          | F         | Pueblo                  | CO | 5372 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 79  | 003416  | 07/11/2002                       | F         | Warrensburg             | MO | 5373 | 25,883.96        | 4,141                  | 2,071                     | 32,096.11  | 100.0%              | 32,096           | 25,883.96 | 4,141.43  | 2,070.72    | 32,096.11 |
| 80  | 8191    | 5/20/02                          | F         | Wilchia                 | KS | 5384 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 81  | 005941  | 7/11/02                          | PT        | Liberal Airport         | KS | 5387 | 2,139.83         | 342                    | 171                       | 2,653.39   | 0.0%                | -                | -         | -         | -           | -         |
| 82  | 1023    | 6/28/02                          | F         | Chillicothe             | MO | 5383 | 18,649.60        | 2,984                  | 1,492                     | 23,125.50  | 100.0%              | 23,126           | 18,649.60 | 2,983.94  | 1,491.97    | 23,125.50 |
| 83  | 837     | 8/1/02                           | F         | Sedalia                 | MO | 5394 | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 84  | 1052    | TBD                              | F         | Rolla-N Pine            | MO | 5397 | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -         | -           | -         |
| 85  | 2948    | 07/02/2002                       | Full      | Castle Rock             | CO | 5402 | 19,668.21        | 3,147                  | 1,573                     | 24,388.58  | 0.0%                | -                | -         | -         | -           | -         |
| 86  | 001869  |                                  | FT        | Rosemount               | MN | 5423 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 87  | 001453  |                                  | FT        | Rochester               | MN | 5424 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 88  | 002322  | 8/23/02                          | FT        | Montee                  | MI | 5427 | 58,588.20        | 9,374                  | 4,687                     | 72,649.37  | 0.0%                | -                | -         | -         | -           | -         |
| 89  | 007765  | 9/13/02                          | Full      | Coldwater               | MI | 5430 | 1,281.91         | 205                    | 103                       | 1,589.57   | 0.0%                | -                | -         | -         | -           | -         |
| 90  | 1485    | 4/27/02                          | F         | Newton                  | IA | 5453 | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 91  | 002225  | 07/11/2002                       | P/T       | Lincoln                 | NE | 5462 | 839.85           | 134                    | 67                        | 1,041.41   | 0.0%                | -                | -         | -         | -           | -         |
| 92  | 002007  | 07/11/2002                       | FT        | Beatrice                | NE | 5463 | 29,391.67        | 4,703                  | 2,351                     | 36,445.67  | 0.0%                | -                | -         | -         | -           | -         |
| 93  | 001640  | 07/11/2002                       | F/T       | Lincoln                 | NE | 5463 | 48,596.00        | 7,774                  | 3,887                     | 60,246.64  | 0.0%                | -                | -         | -         | -           | -         |
| 94  | 1632    | 7/11/02                          | F/T       | Schuyler                | NE | 5467 | 40,271.04        | 6,443                  | 3,222                     | 49,936.09  | 0.0%                | -                | -         | -         | -           | -         |
| 95  | 001740  | 07/11/2002                       | F/T       | Columbus                | NE | 5467 | 22,068.85        | 3,531                  | 1,766                     | 27,365.37  | 0.0%                | -                | -         | -         | -           | -         |
| 96  | 001471  | 08/02/2002                       | FT        | Columbus                | NE | 5467 | 14,019.20        | 2,243                  | 1,122                     | 17,383.81  | 0.0%                | -                | -         | -         | -           | -         |
| 97  | 001826  | 7/11/02                          | FT        | Papillion               | NE | 5470 | 55,250.33        | 8,840                  | 4,420                     | 68,510.41  | 0.0%                | -                | -         | -         | -           | -         |
| 98  | 005141  | 07/12/2002                       | Full-Time | Council Bluffs-31st Ave | IA | 5491 | 2,581.00         | 413                    | 206                       | 3,200.44   | 6.5%                | 208              | 167.77    | 26.84     | 13.42       | 208.03    |
| 99  | 001877  | 07/12/2002                       | FT        | Fairmont                | MN | 5493 | 0.00             | -                      | -                         | 0.00       | 6.5%                | -                | -         | -         | -           | -         |
| 100 | 005754  |                                  | FT        | Fairmont                | MN | 5493 | 0.00             | -                      | -                         | 0.00       | 6.5%                | -                | -         | -         | -           | -         |
| 101 | 008314  | 07/12/2002                       | Full-Time | Council Bluffs-31st Ave | IA | 5493 | 7,382.00         | 1,181                  | 591                       | 9,153.68   | 6.5%                | 595              | 479.83    | 76.77     | 38.39       | 594.99    |

MPS

| No. | Emp ID | Severance date**last active date | Fullpart  | Loc Desc            | SI | Dept | Severance Amount | Benefit Loadings -16% | Payroll Tax Loadings - 8% | Total     | Allocation % to MPS | MPS Total Amount | Severance | Benefits | Payroll Tax | Total     |
|-----|--------|----------------------------------|-----------|---------------------|----|------|------------------|-----------------------|---------------------------|-----------|---------------------|------------------|-----------|----------|-------------|-----------|
| 102 | 005018 | 7/8/02                           | Full-Time | Omaha-Capitol Ave   | NE | 5494 | 0.00             | -                     | 0.00                      | 38,066.33 | 5.3%                | 11,229           | 8,055.87  | 1,448.94 | 724.47      | 11,229.27 |
| 103 | 3154   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5550 | 30,697.85        | 4,912                 | 2,456                     | 38,066.33 | 29.5%               | 1,050            | 878.84    | 140.61   | 70.31       | 1,089.76  |
| 104 | 3468   | 6/11/02                          | Part-Time | Kansas City-W Ninth | MO | 5550 | 2,979.12         | 477                   | 238                       | 3,694.11  | 29.5%               | 2,348            | 1,893.22  | 302.92   | 151.46      | 2,347.59  |
| 105 | 009088 | 07/11/2002                       | F         | Raytown             | MO | 5550 | 6,417.69         | 1,027                 | 513                       | 7,957.94  | 0.0%                | -                | -         | -        | -           | -         |
| 106 | 2918   | 9/25/02                          | Full-Time | Great Bend          | KS | 5552 | 0.00             | -                     | -                         | 0.00      | 0.0%                | -                | -         | -        | -           | -         |
| 107 | 381    | 7/11/02                          | Full-Time | Pueblo              | CO | 5555 | 0.00             | -                     | -                         | 0.00      | 0.0%                | -                | -         | -        | -           | -         |
| 108 | 1930   | 7/11/02                          | Full-Time | Pueblo              | CO | 5555 | 0.00             | -                     | -                         | 0.00      | 0.0%                | -                | -         | -        | -           | -         |
| 109 | 9469   | 07/02/2002                       | F         | Fountain            | CO | 5556 | 0.00             | -                     | -                         | 0.00      | 0.0%                | -                | -         | -        | -           | -         |
| 110 | 006194 | 07/11/2002                       | F         | Oak Grove           | MO | 5557 | 2,729.06         | 437                   | 218                       | 3,384.04  | 100.0%              | 3,384            | 2,729.06  | 436.65   | 219.32      | 3,384.04  |
| 111 | 007662 | 07/11/2002                       | F         | Lee's Sum           | MO | 5557 | 4,735.92         | 758                   | 379                       | 5,872.54  | 100.0%              | 5,873            | 4,735.92  | 757.75   | 378.87      | 5,872.54  |
| 112 | 009089 | 07/11/2002                       | F         | Lee's Sum           | MO | 5557 | 17,121.20        | 2,739                 | 1,370                     | 21,230.29 | 100.0%              | 21,230           | 17,121.20 | 2,739.39 | 1,369.70    | 21,230.29 |
| 113 | 2731   | 7/11/02                          | Full-Time | KC-20 W 9th         | MO | 5566 | 51,715.44        | 8,274                 | 4,137                     | 64,127.15 | 20.5%               | 13,146           | 10,601.67 | 1,696.27 | 848.13      | 13,146.06 |
| 114 | 5466   | 6/11/02                          | Full-Time | Lee's Summit        | MO | 5568 | 0.00             | -                     | -                         | 0.00      | 20.5%               | -                | -         | -        | -           | -         |
| 115 | 7623   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5567 | 20,400.00        | 3,264                 | 1,632                     | 25,296.00 | 25.6%               | 6,478            | 5,222.40  | 835.56   | 417.79      | 6,475.78  |
| 116 | 2890   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5567 | 11,556.73        | 1,849                 | 925                       | 14,330.35 | 25.6%               | 3,669            | 2,958.52  | 473.36   | 236.68      | 3,668.57  |
| 117 | 7624   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5567 | 19,006.65        | 3,041                 | 1,521                     | 23,568.23 | 25.6%               | 6,033            | 4,865.70  | 778.51   | 389.26      | 6,033.47  |
| 118 | 3243   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5567 | 70,034.77        | 11,208                | 5,603                     | 86,843.11 | 25.6%               | 22,232           | 17,928.90 | 2,868.62 | 1,434.31    | 22,231.84 |
| 119 | 8405   | 6/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5567 | 4,061.42         | 650                   | 325                       | 5,036.18  | 25.6%               | 1,289            | 1,039.72  | 166.36   | 83.18       | 1,289.26  |
| 120 | 7653   | 1/19/02                          | Full-Time | KC-20 W 9th         | MO | 5567 | 0.00             | -                     | -                         | 0.00      | 25.6%               | -                | -         | -        | -           | -         |
| 121 | 8489   | 1/19/02                          | Full-Time | Pueblo              | CO | 5568 | 0.00             | -                     | -                         | 0.00      | 0.0%                | -                | -         | -        | -           | -         |
| 122 | 001863 | 7/31/02                          | Full-Time | Kansas City-W Ninth | MO | 5699 | 0.00             | -                     | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 123 | 003041 | 7/4/02                           | Full-Time | Lawrence E 8th St   | KS | 5700 | 25,262.18        | 4,045                 | 2,023                     | 31,349.91 | 18.2%               | 5,706            | 4,601.36  | 736.22   | 388.11      | 5,705.68  |
| 124 | 003047 | 7/4/02                           | Full-Time | Clouet-Cloquet Ave  | MN | 5700 | 26,468.89        | 4,235                 | 2,117                     | 32,818.95 | 18.2%               | 5,973            | 4,816.97  | 770.72   | 385.36      | 5,973.05  |
| 125 | 002735 | 7/11/02                          | Full-Time | Kansas City-W Ninth | MO | 5700 | 57,119.58        | 9,139                 | 4,570                     | 70,828.28 | 18.2%               | 12,891           | 10,395.76 | 1,663.32 | 831.66      | 12,890.75 |
| 126 | 003507 | 8/14/02                          | Full-Time | Kansas City-W Ninth | MO | 5700 | 72,923.51        | 11,668                | 5,834                     | 90,425.15 | 18.2%               | 16,457           | 13,272.08 | 2,123.53 | 1,061.77    | 16,457.38 |
| 127 | 001284 | 4/9/02                           | Part-Time | Monroe              | MI | 5703 | 3,277.50         | 586                   | 298                       | 4,622.10  | 0.0%                | -                | -         | -        | -           | -         |
| 128 | 001281 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 3,335.10         | 534                   | 267                       | 4,135.52  | 0.0%                | -                | -         | -        | -           | -         |
| 129 | 001288 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 27,671.60        | 4,427                 | 2,214                     | 34,312.78 | 0.0%                | -                | -         | -        | -           | -         |
| 130 | 001123 | 4/9/02                           | Part-Time | Monroe              | MI | 5703 | 2,627.10         | 420                   | 210                       | 3,257.60  | 0.0%                | -                | -         | -        | -           | -         |
| 131 | 008285 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 10,165.00        | 1,631                 | 816                       | 12,641.80 | 0.0%                | -                | -         | -        | -           | -         |
| 132 | 001272 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 25,272.85        | 4,044                 | 2,022                     | 31,338.33 | 0.0%                | -                | -         | -        | -           | -         |
| 133 | 001112 | 4/9/02                           | Part-Time | Monroe              | MI | 5703 | 4,046.85         | 647                   | 324                       | 5,018.09  | 0.0%                | -                | -         | -        | -           | -         |
| 134 | 001135 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 20,355.20        | 3,257                 | 1,628                     | 25,240.45 | 0.0%                | -                | -         | -        | -           | -         |
| 135 | 007663 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 2,042.80         | 327                   | 163                       | 2,533.07  | 0.0%                | -                | -         | -        | -           | -         |
| 136 | 001215 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 7,566.65         | 1,211                 | 605                       | 9,382.65  | 0.0%                | -                | -         | -        | -           | -         |
| 137 | 001288 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 38,077.80        | 6,082                 | 3,046                     | 47,216.22 | 0.0%                | -                | -         | -        | -           | -         |
| 138 | 001259 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 16,718.80        | 2,875                 | 1,338                     | 20,731.31 | 0.0%                | -                | -         | -        | -           | -         |
| 139 | 001281 | 4/9/02                           | Full-Time | Monroe              | MI | 5703 | 7,396.35         | 1,163                 | 592                       | 9,171.47  | 0.0%                | -                | -         | -        | -           | -         |
| 140 | 007694 | 4/19/02                          | Full-Time | Monroe              | MI | 5703 | 2,062.67         | 330                   | 165                       | 2,557.71  | 0.0%                | -                | -         | -        | -           | -         |
| 141 | 001113 | 4/19/02                          | Part-Time | Monroe              | MI | 5703 | 1,763.31         | 282                   | 141                       | 2,186.50  | 0.0%                | -                | -         | -        | -           | -         |
| 142 | 007685 | 4/19/02                          | Full-Time | Monroe              | MI | 5703 | 6,626.17         | 1,060                 | 530                       | 8,216.45  | 0.0%                | -                | -         | -        | -           | -         |
| 143 | 001290 | 4/19/02                          | Full-Time | Monroe              | MI | 5703 | 2,779.81         | 445                   | 222                       | 3,446.96  | 0.0%                | -                | -         | -        | -           | -         |
| 144 | 005821 | 4/19/02                          | Part-Time | Monroe              | MI | 5703 | 2,343.68         | 375                   | 187                       | 2,906.16  | 0.0%                | -                | -         | -        | -           | -         |
| 145 | 007682 | 4/19/02                          | Full-Time | Monroe              | MI | 5703 | 2,058.26         | 328                   | 163                       | 2,527.44  | 0.0%                | -                | -         | -        | -           | -         |
| 146 | 001289 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 8,801.04         | 1,408                 | 704                       | 10,913.29 | 0.0%                | -                | -         | -        | -           | -         |
| 147 | 008252 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 2,042.94         | 327                   | 163                       | 2,533.25  | 0.0%                | -                | -         | -        | -           | -         |
| 148 | 001166 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 13,432.23        | 2,149                 | 1,075                     | 16,655.97 | 0.0%                | -                | -         | -        | -           | -         |
| 149 | 001134 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 27,398.40        | 4,379                 | 2,189                     | 33,936.62 | 0.0%                | -                | -         | -        | -           | -         |
| 150 | 001235 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 6,712.55         | 1,074                 | 537                       | 8,323.58  | 0.0%                | -                | -         | -        | -           | -         |
| 151 | 002331 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 54,306.76        | 8,689                 | 4,345                     | 67,340.38 | 0.0%                | -                | -         | -        | -           | -         |
| 152 | 001148 | 5/3/02                           | Full-Time | Monroe              | MI | 5703 | 25,544.88        | 4,067                 | 2,044                     | 31,675.65 | 0.0%                | -                | -         | -        | -           | -         |
| 153 | 007663 | 5/6/02                           | Full-Time | Monroe              | MI | 5703 | 2,042.20         | 327                   | 163                       | 2,532.33  | 0.0%                | -                | -         | -        | -           | -         |

MPS

| No. | Emp ID | Severance date**last active date | FullPart  | Loc Desc          | St | Dept ID | Severance Amount | Benefit Loadings - 18% | Payroll Tax Loadings - 6% | Total     | Allocation % to MPS | MPS Total Amount | Severance | Benefits | Payroll Tax | Total     |
|-----|--------|----------------------------------|-----------|-------------------|----|---------|------------------|------------------------|---------------------------|-----------|---------------------|------------------|-----------|----------|-------------|-----------|
| 154 | 006369 | 5/13/02                          | Full-Time | Monroe            | MI | 5703    | 2,274.04         | 364                    | 182                       | 2,820.55  | 0.0%                | -                | -         | -        | -           | -         |
| 155 | 001283 | 5/20/02                          | Part-Time | Monroe            | MI | 5703    | 2,988.82         | 478                    | 239                       | 3,706.14  | 0.0%                | -                | -         | -        | -           | -         |
| 156 | 007679 | 8/21/02                          | Full-Time | Monroe            | MI | 5703    | 2,121.80         | 339                    | 170                       | 2,631.03  | 0.0%                | -                | -         | -        | -           | -         |
| 157 | 3424   | 9/30/02                          | Full-Time | KC-W 9th          | MO | 5704    | 57,988.77        | 9,280                  | 4,640                     | 71,918.47 | 18.2%               | 13,089           | 10,555.78 | 1,688.92 | 844.46      | 13,089.16 |
| 158 | 2889   | 06/14/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 28,887.23        | 4,302                  | 2,151                     | 35,340.16 | 18.2%               | 8,068            | 4,893.48  | 782.96   | 391.48      | 6,067.91  |
| 159 | 3081   | 08/14/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 28,252.84        | 4,520                  | 2,260                     | 35,033.65 | 18.2%               | 6,376            | 5,142.04  | 822.73   | 411.36      | 6,376.12  |
| 160 | 3278   | 08/14/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 21,286.59        | 3,406                  | 1,703                     | 26,395.37 | 18.2%               | 4,804            | 3,874.16  | 619.87   | 309.93      | 4,803.96  |
| 161 | 1321   | 08/14/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 2,521.75         | 403                    | 202                       | 3,128.97  | 18.2%               | 569              | 458.98    | 73.43    | 36.72       | 569.11    |
| 162 | 5889   | 06/28/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 1,929.30         | 309                    | 154                       | 2,392.33  | 18.2%               | 435              | 351.13    | 56.18    | 28.09       | 435.40    |
| 163 | 8104   | 08/28/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 1,910.31         | 306                    | 153                       | 2,368.78  | 18.2%               | 431              | 347.68    | 55.63    | 27.81       | 431.12    |
| 164 | 5181   | 08/28/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 2,424.78         | 388                    | 194                       | 3,008.73  | 18.2%               | 547              | 441.31    | 70.61    | 35.30       | 547.23    |
| 165 | 8598   | 8/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 1,910.01         | 306                    | 153                       | 2,368.42  | 18.2%               | 431              | 347.62    | 55.62    | 27.81       | 431.05    |
| 166 | 8604   | 8/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 1,910.01         | 306                    | 153                       | 2,368.42  | 18.2%               | 431              | 347.62    | 55.62    | 27.81       | 431.05    |
| 167 | 1359   | 8/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 3,530.68         | 565                    | 282                       | 4,378.05  | 18.2%               | 797              | 642.58    | 102.81   | 51.41       | 796.80    |
| 168 | 3292   | 9/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 19,020.35        | 3,043                  | 1,522                     | 23,585.24 | 18.2%               | 4,293            | 3,461.70  | 553.87   | 276.94      | 4,292.51  |
| 169 | 5231   | 09/30/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 9,398.35         | 1,504                  | 752                       | 11,653.95 | 18.2%               | 2,121            | 1,710.50  | 273.68   | 136.84      | 2,121.02  |
| 170 | 4264   | 09/30/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 2,534.09         | 405                    | 203                       | 3,142.27  | 18.2%               | 572              | 461.20    | 73.79    | 36.90       | 571.89    |
| 171 | 3277   | 9/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 17,781.96        | 2,842                  | 1,421                     | 22,024.83 | 18.2%               | 4,009            | 3,232.68  | 517.23   | 258.81      | 4,009.52  |
| 172 | 3282   | 09/30/2002                       | F         | Omaha-Capitol Ave | NE | 5706    | 8,498.90         | 1,355                  | 677                       | 10,498.58 | 18.2%               | 1,911            | 1,540.92  | 246.55   | 123.27      | 1,910.74  |
| 173 | 001306 | 9/30/02                          | Full-Time | Omaha-Capitol Ave | NE | 5706    | 3,670.05         | 587                    | 294                       | 4,550.86  | 18.2%               | 828              | 667.95    | 106.87   | 53.44       | 828.26    |
| 174 | 3106   | 9/30/02                          | F         | Omaha-Capitol Ave | NE | 5706    | 6,599.75         | 1,056                  | 528                       | 8,183.69  | 18.2%               | 1,489            | 1,201.15  | 182.18   | 96.09       | 1,489.43  |
| 175 | 5588   | 12/13/02                         | F         | Omaha-Capitol Ave | NE | 5706    | 2,485.33         | 398                    | 199                       | 3,081.81  | 18.2%               | 561              | 452.33    | 72.37    | 36.19       | 560.89    |
| 176 | 5010   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 177 | 005968 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 178 | 2892   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 179 | 3248   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 180 | 3248   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 181 | 3271   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 182 | 3303   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 183 | 2882   |                                  | F         | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 184 | 005126 | 11/27/02                         | Full-Time | Omaha-Capitol Ave | NE | 5706    | 5,740.94         | 919                    | 459                       | 7,118.77  | 18.2%               | 1,286            | 1,044.85  | 167.18   | 83.59       | 1,295.62  |
| 185 | 003105 | 11/27/02                         | Full-Time | Omaha-Capitol Ave | NE | 5706    | 6,143.48         | 983                    | 491                       | 7,617.92  | 18.2%               | 1,386            | 1,118.11  | 178.90   | 89.45       | 1,386.46  |
| 186 | 003236 | 11/27/02                         | Full-Time | Omaha-Capitol Ave | NE | 5706    | 26,015.29        | 4,182                  | 2,081                     | 32,256.96 | 18.2%               | 5,871            | 4,734.78  | 757.57   | 378.78      | 5,871.13  |
| 187 | 003244 | 12/13/02                         | Full-Time | Omaha-Capitol Ave | NE | 5706    | 21,884.36        | 3,501                  | 1,751                     | 27,136.61 | 18.2%               | 4,599            | 3,982.95  | 637.27   | 319.64      | 4,938.86  |
| 188 | 003257 | 12/13/02                         | Full-Time | Omaha-Capitol Ave | NE | 5706    | 24,809.81        | 3,970                  | 1,985                     | 30,764.16 | 18.2%               | 5,599            | 4,515.39  | 722.46   | 361.23      | 5,599.08  |
| 189 | 002254 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 190 | 003237 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 191 | 003239 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 192 | 003152 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 193 | 003242 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 194 | 003498 |                                  | Full-Time | Omaha-Capitol Ave | NE | 5706    | 0.00             | -                      | -                         | 0.00      | 18.2%               | -                | -         | -        | -           | -         |
| 195 | 001111 | 5/3/02                           | Full-Time | Monroe            | MI | 5708    | 25,352.81        | 4,058                  | 2,028                     | 31,437.24 | 18.2%               | 5,722            | 4,614.18  | 738.27   | 369.13      | 5,721.58  |
| 196 | 002310 | 8/21/02                          | Full-Time | Monroe            | MI | 5710    | 35,564.00        | 5,680                  | 2,845                     | 44,099.36 | 18.2%               | 8,026            | 6,472.65  | 1,005.62 | 517.81      | 8,026.08  |
| 197 | 008376 | 11/19/02                         | Full-Time | Raydown           | MO | 5710    | 2,508.00         | 401                    | 201                       | 3,109.92  | 18.2%               | 566              | 456.46    | 73.03    | 36.52       | 566.01    |
| 198 | 001153 | 4/9/02                           | Part-Time | Monroe            | MI | 5710    | 4,863.10         | 778                    | 389                       | 6,030.24  | 18.2%               | 1,088            | 885.08    | 141.61   | 70.81       | 1,097.50  |
| 199 | 001285 | 4/19/02                          | Full-Time | Monroe            | MI | 5710    | 21,934.53        | 3,510                  | 1,755                     | 27,198.82 | 18.2%               | 4,950            | 3,992.08  | 638.73   | 319.37      | 4,950.18  |
| 200 | 001278 | 4/19/02                          | Full-Time | Monroe            | MI | 5710    | 13,699.77        | 2,192                  | 1,096                     | 16,987.71 | 18.2%               | 3,062            | 2,493.36  | 388.94   | 199.47      | 3,061.76  |
| 201 | 001171 | 4/19/02                          | Full-Time | Monroe            | MI | 5710    | 17,921.73        | 2,867                  | 1,434                     | 22,222.95 | 18.2%               | 4,045            | 3,281.75  | 521.88   | 260.94      | 4,044.58  |
| 202 | 007676 | 4/19/02                          | Full-Time | Monroe            | MI | 5710    | 11,209.84        | 1,784                  | 887                       | 13,898.95 | 18.2%               | 2,530            | 2,040.15  | 326.42   | 163.21      | 2,529.79  |

MPS

| No. | Empl ID | Severance date "last active date" | FullPart  | Loc Desc               | St   | Dept ID   | Severance Amount | Benefit Loadings - 18% | Payroll Tax Loadings - 6% | Total     | Allocation % to MPS | MPS Total Amount | Severance | Benefits | Payroll Tax | Total    |
|-----|---------|-----------------------------------|-----------|------------------------|------|-----------|------------------|------------------------|---------------------------|-----------|---------------------|------------------|-----------|----------|-------------|----------|
| 203 | 001108  | 5/30/02                           | Full-Time | Monroe                 | MI   | 5710      | 13,628.95        | 2,181                  | 1,090                     | 16,899.41 | 18.2%               | 3,076            | 2,480.40  | 386.86   | 188.43      | 3,075.69 |
| 204 | 001236  | 5/20/02                           | Full-Time | Monroe                 | MI   | 5710      | 5,185.30         | 831                    | 416                       | 6,442.17  | 18.2%               | 1,172            | 945.54    | 151.29   | 75.64       | 1,172.48 |
| 205 | 007677  | 5/30/02                           | Full-Time | Monroe                 | MI   | 5710      | 2,038.12         | 326                    | 163                       | 2,527.27  | 18.2%               | 460              | 370.94    | 59.35    | 29.68       | 459.96   |
| 206 | 007669  | 5/30/02                           | Full-Time | Monroe                 | MI   | 5710      | 6,984.35         | 1,117                  | 559                       | 8,660.59  | 18.2%               | 1,576            | 1,271.15  | 203.38   | 101.69      | 1,576.23 |
| 207 | 001287  | 5/30/02                           | Full-Time | Monroe                 | MI   | 5710      | 14,661.65        | 2,346                  | 1,173                     | 18,180.45 | 18.2%               | 3,309            | 2,688.42  | 426.95   | 213.47      | 3,308.84 |
| 208 | 007670  | 5/16/02                           | Full-Time | Monroe                 | MI   | 5710      | 1,973.20         | 319                    | 158                       | 2,448.77  | 18.2%               | 445              | 359.12    | 57.48    | 28.73       | 445.31   |
| 209 | 2265    | 5/16/02                           | Full-Time | Lincoln                | NE   | 5715      | 5,745.00         | 916                    | 460                       | 7,123.80  | 0.0%                | -                | -         | -        | -           | -        |
| 210 | 001725  | 07/11/2002                        | Full-Time | Lincoln                | NE   | 5715      | 14,108.60        | 2,257                  | 1,129                     | 17,494.66 | 0.0%                | -                | -         | -        | -           | -        |
| 211 | 004602  | 07/11/2002                        | Full-Time | Lincoln                | NE   | 5715      | 3,602.54         | 576                    | 288                       | 4,487.15  | 0.0%                | -                | -         | -        | -           | -        |
| 212 | 008027  | 2/27/02                           | Raydown   | MO                     | 5716 | 13,448.00 | 2,151            | 1,076                  | 16,873.04                 | 50.4%     | 8,403               | 6,776.78         | 1,084.29  | 542.14   | 8,403.21    |          |
| 213 | 001651  | 5/30/02                           | Raydown   | MO                     | 5716 | 43,927.70 | 7,028            | 3,514                  | 54,470.35                 | 50.4%     | 27,453              | 22,139.56        | 3,542.33  | 1,771.16 | 27,453.06   |          |
| 214 | 002175  | 07/12/2002                        | Full-Time | Council Bluffs-W Brook | IA   | 5718      | 34,647.00        | 5,544                  | 2,772                     | 42,962.28 | 0.0%                | -                | -         | -        | -           | -        |
| 215 | 000128  | 7/11/02                           | Full-Time | Kansas City-W Ninth    | MO   | 5724      | 41,984.58        | 6,714                  | 3,357                     | 52,038.08 | 0.0%                | -                | -         | -        | -           | -        |
| 216 | 1846    | 5/27/02                           | Full-Time | Decorah                | IA   | 5729      | 25,420.70        | 4,067                  | 2,034                     | 31,521.67 | 0.0%                | -                | -         | -        | -           | -        |
| 217 | 5960    | 5/30/02                           | Full-Time | Council Bluffs-W Broad | IA   | 5731      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 218 | 2060    | 5/27/02                           | Full-Time | Council Bluffs         | IA   | 5731      | 6,688.00         | 1,070                  | 535                       | 8,293.12  | 0.0%                | -                | -         | -        | -           | -        |
| 219 | 1426    | 5/27/02                           | Full-Time | Council Bluffs         | IA   | 5731      | 14,172.00        | 2,268                  | 1,134                     | 17,573.28 | 0.0%                | -                | -         | -        | -           | -        |
| 220 | 2116    | 5/27/02                           | Full-Time | Council Bluffs CS      | IA   | 5731      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 221 | 1888    | 5/27/02                           | Full-Time | Spencer                | IA   | 5732      | 22,661.45        | 3,628                  | 1,813                     | 28,100.20 | 0.0%                | -                | -         | -        | -           | -        |
| 222 | 2121    | 5/27/02                           | Full-Time | Dubuque-Cedar Cross    | IA   | 5733      | 14,445.26        | 2,311                  | 1,156                     | 17,912.12 | 0.0%                | -                | -         | -        | -           | -        |
| 223 | 8144    | 5/27/02                           | Full-Time | Dubuque-Cedar Cross    | IA   | 5733      | 1,909.87         | 308                    | 153                       | 2,368.24  | 0.0%                | -                | -         | -        | -           | -        |
| 224 | 1488    | 8/1/02                            | Full-Time | Anamosa                | IA   | 5733      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 225 | 2235    | 5/27/02                           | Full-Time | Newton                 | IA   | 5734      | 3,173.00         | 508                    | 254                       | 3,934.52  | 0.0%                | -                | -         | -        | -           | -        |
| 226 | 2180    | 5/27/02                           | Full-Time | Webster City-1st St    | IA   | 5735      | 10,186.69        | 1,630                  | 815                       | 12,631.50 | 0.0%                | -                | -         | -        | -           | -        |
| 227 | 002263  | 07/11/2002                        | P/T       | Columbus               | NE   | 5770      | 2,647.21         | 424                    | 212                       | 3,282.54  | 0.0%                | -                | -         | -        | -           | -        |
| 228 | 001783  | 08/02/2002                        | Full-Time | Lincoln                | NE   | 5771      | 2,696.00         | 431                    | 216                       | 3,343.04  | 0.0%                | -                | -         | -        | -           | -        |
| 229 | 002091  | 08/02/2002                        | Full-Time | Lincoln                | NE   | 5771      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 230 | 005287  | 08/02/2002                        | Full-Time | Beatrice               | NE   | 5772      | 1,617.60         | 259                    | 129                       | 2,005.82  | 0.0%                | -                | -         | -        | -           | -        |
| 231 | 001544  | 08/02/2002                        | F/T       | Beatrice               | NE   | 5772      | 35,502.00        | 5,680                  | 2,840                     | 44,022.48 | 0.0%                | -                | -         | -        | -           | -        |
| 232 | 001539  | 7/11/02                           | FT        | York                   | NE   | 5773      | 64,030.00        | 10,245                 | 5,122                     | 79,397.20 | 0.0%                | -                | -         | -        | -           | -        |
| 233 | 002115  | 8/2/02                            | Full-Time | York                   | NE   | 5773      | 6,470.40         | 1,035                  | 518                       | 8,023.30  | 0.0%                | -                | -         | -        | -           | -        |
| 234 | 2083    | 7/12/02                           | Full-Time | Council Bluffs-W Broad | IA   | 5774      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 235 | TEMP    | 7/12/02                           | Full-Time | Papillon               | NE   | 5774      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 236 | 001831  | 08/02/2002                        | FT        | Auburn                 | NE   | 5774      | 26,578.04        | 4,253                  | 2,126                     | 32,958.01 | 0.0%                | -                | -         | -        | -           | -        |
| 237 | 001870  | 08/02/2002                        | FT        | Auburn                 | NE   | 5774      | 22,573.76        | 3,612                  | 1,808                     | 27,991.46 | 0.0%                | -                | -         | -        | -           | -        |
| 238 | 002159  | 07/11/2002                        | P/T       | Norfolk                | NE   | 5775      | 5,001.19         | 800                    | 400                       | 6,201.48  | 0.0%                | -                | -         | -        | -           | -        |
| 239 | 001610  | 08/02/2002                        | Full-Time | Norfolk                | NE   | 5775      | 7,009.60         | 1,122                  | 561                       | 8,691.90  | 0.0%                | -                | -         | -        | -           | -        |
| 240 | 001486  | 08/02/2002                        | Full-Time | Norfolk                | NE   | 5775      | 19,411.20        | 3,108                  | 1,553                     | 24,069.88 | 0.0%                | -                | -         | -        | -           | -        |
| 241 | 001781  | 08/02/2002                        | Full-Time | Norfolk                | NE   | 5775      | 7,348.80         | 1,208                  | 604                       | 9,360.51  | 0.0%                | -                | -         | -        | -           | -        |
| 242 | 1924    | 3/15/02                           | Full-Time | Garden City            | KS   | 5792      | 6,103.35         | 977                    | 488                       | 7,568.15  | 0.0%                | -                | -         | -        | -           | -        |
| 243 | 1541    | 1/28/02                           | Full-Time | Dodge City             | KS   | 5793      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 244 | 6173    | 5/29/02                           | Full-Time | Dodge City             | KS   | 5793      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 245 | 001403  | 07/11/2002                        | Full-Time | Liberal                | KS   | 5795      | 23,218.31        | 3,715                  | 1,857                     | 28,790.71 | 0.0%                | -                | -         | -        | -           | -        |
| 246 | 1562    | 3/15/02                           | Full-Time | Wichita                | KS   | 5796      | 19,700.80        | 3,162                  | 1,576                     | 24,428.99 | 0.0%                | -                | -         | -        | -           | -        |
| 247 | 3699    | 3/16/02                           | Full-Time | Lawrence               | KS   | 5797      | 18,397.08        | 2,944                  | 1,472                     | 22,912.38 | 0.0%                | -                | -         | -        | -           | -        |
| 248 | 514     | 3/15/02                           | Full-Time | Plainville             | KS   | 5900      | 19,954.00        | 3,193                  | 1,596                     | 24,742.96 | 0.0%                | -                | -         | -        | -           | -        |
| 249 | 4597    | 3/15/02                           | Full-Time | Great Bend             | KS   | 5804      | 1,964.00         | 314                    | 157                       | 2,435.36  | 0.0%                | -                | -         | -        | -           | -        |
| 250 | 578     | 4/1/02                            | Full-Time | Liberal                | KS   | 5811      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 251 | 001738  | 8/2/02                            | FT        | Bemidji                | MN   | 5822      | 12,915.11        | 2,066                  | 1,033                     | 16,014.73 | 0.0%                | -                | -         | -        | -           | -        |
| 252 | 8426    | TBD                               | Full-Time | Wadena                 | MN   | 5824      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |
| 253 | 009740  | 7/11/02                           | FT        | Worthington            | MN   | 5927      | 2,160.00         | 346                    | 173                       | 2,676.40  | 0.0%                | -                | -         | -        | -           | -        |
| 254 | 1517    | 7/13/02                           | Full-Time | Worthington            | MN   | 5927      | 0.00             | -                      | 0.00                      | 0.00      | 0.0%                | -                | -         | -        | -           | -        |



MPS

| No. | Empl ID | Saverance date>Last active date | Full/Part | Loc Desc            | Dept | ST ID | Saverance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 9% | Total      | Allocation % to MPS | MPS Total Amount | Saverance | Benefits | Payroll Tax | Total     |
|-----|---------|---------------------------------|-----------|---------------------|------|-------|------------------|------------------------|---------------------------|------------|---------------------|------------------|-----------|----------|-------------|-----------|
| 255 | 002240  | 8/20/02                         | FT        | Fairmont            | MN   | 5827  | 14,371.22        | 2,289                  | 1,150                     | 17,820.31  | 0.0%                | -                | -         | -        | -           | -         |
| 256 | 1475    |                                 |           | Fairmont            | MN   | 5827  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 257 | 007766  | 7/12/02                         | FT        | Rosemount           | MN   | 5829  | 9,254.43         | 1,481                  | 740                       | 11,475.48  | 0.0%                | -                | -         | -        | -           | -         |
| 258 | 006067  | 8/2/02                          | FT        | Rosemount           | MN   | 5829  | 3,220.24         | 515                    | 258                       | 3,993.49   | 0.0%                | -                | -         | -        | -           | -         |
| 259 | 001765  | 7/4/02                          |           | Rochester           | MN   | 5830  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 260 | 006536  | 7/10/02                         | FT        | Pine City           | MN   | 5830  | 2,980.49         | 477                    | 238                       | 3,695.81   | 0.0%                | -                | -         | -        | -           | -         |
| 261 | 001823  | 7/10/02                         | FT        | Pine City           | MN   | 5830  | 3,250.21         | 520                    | 260                       | 4,030.26   | 0.0%                | -                | -         | -        | -           | -         |
| 262 | 6162    |                                 |           | Pine City           | MN   | 5830  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 263 | 1946    |                                 |           | Pine City           | MN   | 5830  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 264 | 5830    | 6/22/02                         |           | Rochester           | MN   | 5832  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 265 | 001333  | 7/4/02                          | FT        | Rochester           | MN   | 5832  | 15,533.25        | 2,485                  | 1,243                     | 19,261.23  | 0.0%                | -                | -         | -        | -           | -         |
| 266 | 001802  | 7/10/02                         | FT        | Rochester           | MN   | 5832  | 11,353.78        | 1,817                  | 908                       | 14,078.67  | 0.0%                | -                | -         | -        | -           | -         |
| 267 | 001825  | 8/2/02                          | FT        | Rochester           | MN   | 5832  | 15,906.66        | 2,545                  | 1,273                     | 19,724.28  | 0.0%                | -                | -         | -        | -           | -         |
| 268 |         |                                 |           |                     | MN   | 5832  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 269 |         |                                 |           |                     | MN   | 5832  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 270 | 000064  | 7/4/02                          | FT        | Cloquet             | MN   | 5842  | 85,971.54        | 13,755                 | 6,878                     | 106,604.71 | 0.0%                | -                | -         | -        | -           | -         |
| 271 | 000018  | 7/4/02                          | FT        | Cloquet             | MN   | 5842  | 15,947.66        | 2,552                  | 1,276                     | 19,775.10  | 0.0%                | -                | -         | -        | -           | -         |
| 272 | 000047  | 8/2/02                          | FT        | Cloquet             | MN   | 5842  | 6,168.00         | 987                    | 483                       | 7,648.32   | 0.0%                | -                | -         | -        | -           | -         |
| 273 | 000037  | 8/2/02                          | FT        | Cloquet             | MN   | 5842  | 6,168.00         | 987                    | 483                       | 7,648.32   | 0.0%                | -                | -         | -        | -           | -         |
| 274 | 008138  | 8/2/02                          | FT        | Cloquet             | MN   | 5842  | 2,056.00         | 329                    | 164                       | 2,549.44   | 0.0%                | -                | -         | -        | -           | -         |
| 275 | 54      |                                 |           | International Falls | MN   | 5842  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 276 | 695     | 07/02/2002                      | Full      | Fountain            | CO   | 5862  | 44,311.48        | 7,090                  | 3,545                     | 54,946.21  | 0.0%                | -                | -         | -        | -           | -         |
| 277 | 1876    |                                 |           | Pueblo              | CO   | 5862  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 278 | 411     | 4/16/02                         | Full-Time | Pueblo              | CO   | 5869  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 279 | 431     | 4/16/02                         | Full-Time | Pueblo              | CO   | 5869  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 280 | 330     | 3/1/02                          |           | Canon City          | CO   | 5871  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 281 | 1220    | 8/30/02                         | Full      | Benton Harbor       | MI   | 5881  | 7,930.80         | 1,269                  | 634                       | 9,834.19   | 0.0%                | -                | -         | -        | -           | -         |
| 282 | 008417  | 9/13/02                         | Full      | Benton Harbor       | MI   | 5881  | 352.00           | 56                     | 28                        | 438.48     | 0.0%                | -                | -         | -        | -           | -         |
| 283 | 5501    | 8/30/02                         | Full      | Grand Haven         | MI   | 5882  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 284 | 4426    | 8/30/02                         | Full      | Oshtego             | MI   | 5882  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 285 |         |                                 |           | Grand Haven         | MI   | 5882  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 286 | 008518  | 9/13/02                         | Full      | Coldwater           | MI   | 5883  | 649.15           | 104                    | 52                        | 804.85     | 0.0%                | -                | -         | -        | -           | -         |
| 287 | 6181    | 8/30/02                         | Full      | Monroe              | MI   | 5885  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 288 | 6161    | 8/30/02                         | Full      | Monroe              | MI   | 5885  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 289 | 1260    | 8/30/02                         | Full      | Monroe              | MI   | 5885  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 290 |         |                                 |           | Monroe              | MI   | 5885  | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -        | -           | -         |
| 291 | 001064  | 8/28/02                         |           | Plateau City        | MO   | 5893  | 16,510.40        | 2,642                  | 1,321                     | 20,472.90  | 100.0%              | 20,473           | 16,510.40 | 2,641.66 | 1,320.83    | 20,472.90 |
| 292 | 003543  | 7/11/02                         | F         | P. City             | MO   | 5893  | 58,281.31        | 9,325                  | 4,683                     | 72,269.83  | 100.0%              | 72,269           | 58,281.31 | 9,325.01 | 4,682.51    | 72,268.83 |
| 293 | 001017  | 07/11/2002                      | P         | Liberty             | MO   | 5893  | 5,873.21         | 940                    | 470                       | 7,283.78   | 100.0%              | 7,283            | 5,873.21  | 939.71   | 469.86      | 7,282.78  |
| 294 | 000858  | 07/11/2002                      | F         | Hennietta           | MO   | 5894  | 13,407.76        | 2,145                  | 1,073                     | 16,625.62  | 100.0%              | 16,626           | 13,407.76 | 2,145.24 | 1,072.62    | 16,625.62 |
| 295 | 000568  | 7/11/02                         | P         | Bellon              | MO   | 5896  | 4,534.37         | 725                    | 363                       | 5,622.62   | 100.0%              | 5,623            | 4,534.37  | 725.50   | 362.75      | 5,622.62  |
| 296 | 001037  | 07/11/2002                      | F         | Nevada              | MO   | 5897  | 31,798.97        | 5,086                  | 2,543                     | 39,415.85  | 100.0%              | 39,416           | 31,798.97 | 5,085.52 | 2,542.96    | 38,415.85 |
| 297 | 0873    | 5/24/02                         | Full-Time | Clinton             | MO   | 5900  | 11,076.45        | 1,772                  | 896                       | 13,734.80  | 100.0%              | 13,735           | 11,076.45 | 1,772.23 | 896.12      | 13,734.80 |
| 298 | 000785  | 6/7/02                          |           | Clinton             | MO   | 5900  | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -        | -           | -         |
| 299 | 001095  | 07/26/2002                      | F         | Clinton             | MO   | 5900  | 36,477.42        | 5,636                  | 2,918                     | 45,232.00  | 100.0%              | 45,232           | 36,477.42 | 5,636.39 | 2,918.19    | 45,232.00 |
| 300 | 0787    | 5/24/02                         | Full-Time | Sedalia             | MO   | 5901  | 22,571.25        | 3,611                  | 1,806                     | 27,988.35  | 100.0%              | 27,988           | 22,571.25 | 3,611.40 | 1,805.70    | 27,988.35 |
| 301 | 000842  | 5/29/02                         |           | Blue Springs        | MO   | 5906  | 0.00             | -                      | -                         | 0.00       | 100.0%              | -                | -         | -        | -           | -         |
| 302 | 001070  | 07/11/2002                      | F         | Blue Springs        | MO   | 5906  | 25,959.28        | 4,153                  | 2,077                     | 32,188.48  | 100.0%              | 32,189           | 25,959.28 | 4,153.48 | 2,076.74    | 32,188.48 |
| 303 | 001057  | 07/11/2002                      | F         | Lee's Summit        | MO   | 5907  | 13,475.10        | 2,156                  | 1,078                     | 16,709.12  | 100.0%              | 16,709           | 13,475.10 | 2,156.02 | 1,078.01    | 16,709.12 |
| 304 | 007648  | 7/4/02                          | Full-Time | Kansas City-W Ninth | MO   | 6000  | 7,011.00         | 1,122                  | 581                       | 8,693.64   | 49.4%               | 4,286            | 3,463.43  | 554.15   | 277.07      | 4,294.68  |

MPS

| No. | Emp ID | Severance date**last active date | FullPart  | Loc Desc                  | SI | Dept ID | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 8% | Total      | Allocation % to MPS | MPS Total Amount | Severance | Benefits  | Payroll Tax | Total     |
|-----|--------|----------------------------------|-----------|---------------------------|----|---------|------------------|------------------------|---------------------------|------------|---------------------|------------------|-----------|-----------|-------------|-----------|
| 305 | 003379 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6001    | 39,311.92        | 6,290                  | 3,145                     | 48,748.78  | 49.4%               | 24,081           | 19,420.09 | 3,107.21  | 1,553.61    | 24,080.91 |
| 306 | 003430 | 7/4/02                           | Part-Time | Wichita-S Hoover          | KS | 6002    | 8,404.71         | 1,345                  | 672                       | 10,421.84  | 18.2%               | 1,897            | 1,529.66  | 244.75    | 122.37      | 1,896.77  |
| 307 | 003456 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6002    | 43,180.77        | 6,906                  | 3,453                     | 53,519.36  | 18.2%               | 9,741            | 7,865.26  | 1,256.84  | 628.42      | 9,740.52  |
| 308 | 003452 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6002    | 5,942.32         | 951                    | 475                       | 7,368.47   | 18.2%               | 1,341            | 1,081.50  | 173.04    | 86.52       | 1,341.06  |
| 309 | 003632 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6002    | 7,923.88         | 1,268                  | 634                       | 9,825.62   | 18.2%               | 1,788            | 1,442.15  | 230.74    | 115.37      | 1,788.26  |
| 310 | 003660 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6002    | 30,290.43        | 4,846                  | 2,423                     | 37,560.14  | 18.2%               | 6,836            | 5,512.86  | 882.06    | 441.03      | 6,835.94  |
| 311 | 003016 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6003    | 32,299.50        | 5,168                  | 2,584                     | 40,051.38  | 18.2%               | 11,940           | 9,629.41  | 1,540.70  | 770.35      | 11,940.46 |
| 312 | 003445 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6005    | 25,868.25        | 4,142                  | 2,071                     | 32,101.43  | 0.0%                | -                | 5,878.51  | 940.56    | 470.28      | 7,289.35  |
| 313 | 002904 | 6/28/02                          | Full-Time | Kansas City-W Ninth       | MO | 6005    | 3,990.00         | 494                    | 247                       | 3,831.60   | 0.0%                | -                | -         | -         | -           | -         |
| 314 | 005868 | 6/28/02                          | Full-Time | Kansas City-W Ninth       | MO | 6005    | 36,346.15        | 4,319                  | 2,908                     | 45,069.23  | 0.0%                | -                | -         | -         | -           | -         |
| 315 | 006534 | 6/28/02                          | Full-Time | Kansas City-W Ninth       | MO | 6005    | 27,121.54        | 4,339                  | 2,170                     | 33,630.71  | 0.0%                | -                | -         | -         | -           | -         |
| 316 | 008151 | 7/12/02                          | Full-Time | Kansas City-W Ninth       | MO | 6005    | 25,860.47        | 4,138                  | 2,069                     | 32,066.98  | 19.9%               | 6,381            | 5,146.23  | 823.40    | 411.70      | 6,381.33  |
| 317 | 001479 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6006    | 32,089.62        | 5,134                  | 2,587                     | 39,791.12  | 19.9%               | 7,918            | 6,385.83  | 1,021.73  | 510.87      | 7,918.43  |
| 318 | 001389 | 7/4/02                           | Full-Time | Omaha-7101 Mercy          | NE | 6007    | 60,504.07        | 9,681                  | 4,840                     | 75,025.05  | 20.0%               | 15,005           | 12,100.81 | 1,938.13  | 868.07      | 15,005.01 |
| 320 | 003493 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6007    | 2,924.43         | 468                    | 234                       | 3,626.29   | 20.0%               | 725              | 594.89    | 93.58     | 46.79       | 725.26    |
| 321 | 008640 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6007    | 47,596.76        | 7,615                  | 3,808                     | 59,019.98  | 20.0%               | 11,804           | 9,519.35  | 1,523.10  | 781.55      | 11,804.00 |
| 322 | 003571 | 7/4/02                           | Part-Time | Kansas City-W Ninth       | MO | 6013    | 14,976.37        | 2,368                  | 1,198                     | 18,570.89  | 0.0%                | -                | -         | -         | -           | -         |
| 323 | 005467 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6013    | 10,571.83        | 1,691                  | 846                       | 13,109.07  | 0.0%                | -                | -         | -         | -           | -         |
| 324 | 002271 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6013    | 13,672.31        | 2,188                  | 1,094                     | 16,953.66  | 18.2%               | 3,086            | 2,468.36  | 398.14    | 199.07      | 3,085.57  |
| 325 | 004300 | 7/4/02                           | Full-Time | Raytown                   | MO | 6016    | 9,528.96         | 1,525                  | 762                       | 11,815.91  | 18.2%               | 2,150            | 1,734.27  | 277.48    | 138.74      | 2,150.50  |
| 326 | 003611 | 9/27/02                          | Full-Time | Kansas City-W Ninth       | MO | 6016    | 14,772.11        | 2,364                  | 1,182                     | 18,317.42  | 18.2%               | 3,334            | 2,688.52  | 430.16    | 215.98      | 3,333.77  |
| 328 | 001197 | 10/11/02                         | Full-Time | Kansas City-W Ninth       | MO | 6016    | 18,630.76        | 3,013                  | 1,506                     | 23,350.14  | 18.2%               | 4,250            | 3,427.20  | 548.35    | 274.18      | 4,249.73  |
| 329 | 008611 | 11/19/02                         | Full-Time | Raytown                   | MO | 6016    | 0.00             | -                      | -                         | 0.00       | 18.2%               | -                | -         | -         | -           | -         |
| 330 | 003490 | 06/26/2002                       | Full-Time | Raytown                   | MO | 6016    | 25,274.96        | 4,044                  | 2,022                     | 31,340.95  | 18.2%               | 5,704            | 4,600.04  | 736.01    | 368.00      | 5,704.05  |
| 331 | 007848 | 06/26/2002                       | Full-Time | St Joseph - Alchison      | MO | 6021    | 8,867.47         | 1,419                  | 709                       | 10,995.66  | 18.2%               | 2,001            | 1,613.88  | 258.22    | 129.11      | 2,001.21  |
| 332 | 008351 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6021    | 75,352.50        | 12,056                 | 6,028                     | 93,437.10  | 18.2%               | 17,006           | 13,714.16 | 2,194.26  | 1,097.13    | 17,005.55 |
| 333 | 003308 | 8/14/02                          | Full-Time | Kansas City-W Ninth       | MO | 6028    | 106,087.66       | 16,974                 | 8,487                     | 131,548.70 | 18.2%               | 23,942           | 19,307.95 | 3,089.27  | 1,544.64    | 23,941.86 |
| 334 | 1373   | 7/12/02                          | Full-Time | KC-20 W 9th               | MO | 6031    | 3,900.27         | 608                    | 304                       | 4,712.33   | 18.2%               | 858              | 691.65    | 110.66    | 55.33       | 857.64    |
| 335 | 002287 | 6/13/02                          | Part-Time | Omaha-7101 Mercy          | NE | 6031    | 2,656.20         | 425                    | 212                       | 3,293.69   | 18.2%               | 599              | 483.43    | 77.35     | 38.67       | 599.45    |
| 336 | 008147 | 7/4/02                           | Full-Time | Kansas City-W Ninth       | MO | 6031    | 44,005.39        | 7,041                  | 3,520                     | 54,566.67  | 39.5%               | 21,554           | 17,382.13 | 2,781.14  | 1,390.57    | 21,553.84 |
| 337 | 001365 | 7/4/02                           | Full-Time | Garden City-W Ninth St    | KS | 6033    | 0.00             | -                      | -                         | 0.00       | 39.5%               | -                | -         | -         | -           | -         |
| 338 | 001503 | TBD                              | Full-Time | Dodge City-W Frontview    | KS | 6033    | 0.00             | -                      | -                         | 0.00       | 39.5%               | -                | -         | -         | -           | -         |
| 339 | 003932 | 06/26/2002                       | Full-Time | Omaha                     | NE | 6035    | 66,193.92        | 10,591                 | 5,296                     | 82,080.46  | 100.0%              | 82,080           | 66,193.92 | 10,591.03 | 5,295.51    | 82,080.46 |
| 340 | 007867 | 06/26/2002                       | Full-Time | St Joseph - Alchison      | MO | 6039    | 18,874.18        | 3,020                  | 1,510                     | 23,403.98  | 0.0%                | -                | -         | -         | -           | -         |
| 341 | 001659 | 8/20/02                          | Full-Time | Omaha-7101 Mercy          | NE | 6041    | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |
| 342 | 004149 | 08/30/2002                       | Full-Time | Omaha                     | NE | 6041    | 39,342.40        | 6,295                  | 3,147                     | 48,784.58  | 0.0%                | -                | -         | -         | -           | -         |
| 343 | 004083 | 07/22/2002                       | Full-Time | Omaha-7101 Mercy          | NE | 6041    | 86,254.65        | 10,801                 | 5,300                     | 102,155.77 | 0.0%                | -                | -         | -         | -           | -         |
| 344 | 001339 | 7/4/02                           | Full-Time | Wichita-W Harry           | KS | 6051    | 48,975.87        | 7,788                  | 3,894                     | 60,359.07  | 0.0%                | -                | -         | -         | -           | -         |
| 345 | 1598   | 07/02/2002                       | Full      | Pueblo                    | CO | 6052    | 21,075.39        | 3,372                  | 1,688                     | 26,133.49  | 0.0%                | -                | -         | -         | -           | -         |
| 346 | 003258 | 07/04/2002                       | Full-Time | Council Bluffs-W Brook IA | IA | 6053    | 34,805.00        | 5,569                  | 2,784                     | 43,158.20  | 0.0%                | -                | -         | -         | -           | -         |
| 347 | 001814 | 07/04/2002                       | Full-Time | Norfolk-Norfolk Ave       | NE | 6054    | 41,295.00        | 6,607                  | 3,304                     | 51,205.80  | 0.0%                | -                | -         | -         | -           | -         |
| 348 | 001341 | 07/04/2002                       | Full-Time | Newton                    | IA | 6055    | 22,429.75        | 3,589                  | 1,794                     | 27,812.89  | 0.0%                | -                | -         | -         | -           | -         |
| 349 | 1270   | 8/15/02                          | Full      | Brenton Harbor            | MI | 6056    | 8,312.88         | 1,073                  | 536                       | 8,312.88   | 0.0%                | -                | -         | -         | -           | -         |
| 350 | 005876 | 7/4/02                           | Full-Time | Rochester                 | MN | 6060    | 24,804.47        | 3,969                  | 1,984                     | 30,757.54  | 0.0%                | -                | -         | -         | -           | -         |
| 351 | 001364 | 7/4/02                           | Full-Time | Rosemount                 | MN | 6060    | 8,640.94         | 1,383                  | 681                       | 10,714.77  | 0.0%                | -                | -         | -         | -           | -         |
| 352 | 003314 | 7/4/02                           | Full-Time | Rochester                 | MN | 6060    | 54,073.44        | 8,652                  | 4,326                     | 67,051.06  | 0.0%                | -                | -         | -         | -           | -         |
| 353 | 001668 | 7/4/02                           | Full-Time | Rosemount                 | MN | 6060    | 0.00             | -                      | -                         | 0.00       | 0.0%                | -                | -         | -         | -           | -         |

MPS

| No. | Emp ID | Severance date**last active date | FullPart  | Loc Desc             | St | Dept ID | Severance Amount | Benefit Loadings - 15% | Payroll Tax Loadings - 8% | Total     | Allocation % to MPS | MPS Total Amount | Severance | Benefit   | Payroll Tax | Total     |
|-----|--------|----------------------------------|-----------|----------------------|----|---------|------------------|------------------------|---------------------------|-----------|---------------------|------------------|-----------|-----------|-------------|-----------|
| 354 | 002298 | 7/4/02                           | Full-Time | Pha City-Sixth St    | MO | 6060    | 0.00             | -                      | -                         | 0.00      | 0.0%                | -                | -         | -         | -           | -         |
| 355 | 002148 | 7/4/02                           | Full-Time | Rosemount            | MO | 6060    | 11,161.98        | 1,785                  | 893                       | 13,840.71 | 0.0%                | -                | -         | -         | -           | -         |
| 356 | 007963 | 08/29/2002                       | Full-Time | St Joseph - Atchison | MO | 6062    | 61,658.22        | 2,864                  | 4,933                     | 76,456.19 | 100.0%              | 76,456           | 61,658.22 | 9,865.32  | 4,932.66    | 76,456.19 |
| 357 | 003488 | 7/4/02                           | Full-Time | Blue Springs         | MO | 6062    | 17,901.18        | 2,864                  | 4,933                     | 22,197.47 | 100.0%              | 22,197           | 17,901.18 | 2,864.19  | 4,932.66    | 22,197.47 |
| 358 | 003852 | 7/4/02                           | Full-Time | Liberty              | MO | 6062    | 66,895.23        | 10,703                 | 5,352                     | 82,860.08 | 100.0%              | 82,860           | 66,895.23 | 10,703.24 | 5,351.62    | 82,860.08 |
| 359 | 004034 | 7/4/02                           | Full-Time | Raytown              | MO | 6062    | 2,308.77         | 369                    | 185                       | 2,862.87  | 100.0%              | 2,863            | 2,308.77  | 369.40    | 184.70      | 2,862.87  |
| 360 | 003459 | 7/4/02                           | Full-Time | Field Office         | MO | 6062    | 18,917.39        | 3,027                  | 1,513                     | 23,457.57 | 100.0%              | 23,458           | 18,917.39 | 3,026.78  | 1,513.39    | 23,457.57 |
| 361 | 005366 | 7/4/02                           | Full-Time | Field Office         | MO | 6062    | 4,072.62         | 865                    | 433                       | 6,705.45  | 100.0%              | 6,705            | 4,072.62  | 865.22    | 432.61      | 6,705.45  |
| 362 | 002785 | 7/4/02                           | Full-Time | Warrensburg          | MO | 6062    | 29,699.37        | 4,784                  | 2,392                     | 37,075.22 | 100.0%              | 37,075           | 29,699.37 | 4,783.90  | 2,391.95    | 37,075.22 |
| 363 | 008091 | 8/27/02                          | Full-Time | Plymouth             | MI | 6074    | 0.00             | -                      | -                         | 0.00      | 0.0%                | -                | -         | -         | -           | -         |
| 364 | 4082   | 8/30/02                          | Full-Time | Raytown              | MO | 6074    | 40,522.65        | 6,484                  | 3,242                     | 50,249.09 | 0.0%                | -                | -         | -         | -           | -         |
| 365 | 001367 | TBD                              | Full-Time | Kansas City-W Ninth  | MO | 6074    | 33,559.09        | 5,369                  | 2,685                     | 41,613.27 | 0.0%                | -                | -         | -         | -           | -         |
| 366 | 004084 | 7/29/02                          | Full-Time | Omaha-7101 Mercy     | NE | 6074    | 52,307.89        | 8,369                  | 4,185                     | 64,861.54 | 0.0%                | -                | -         | -         | -           | -         |
| 367 | 004104 | 10/11/02                         | Full-Time | Omaha-7101 Mercy     | NE | 6074    | 20,847.46        | 3,336                  | 1,668                     | 25,850.85 | 0.0%                | -                | -         | -         | -           | -         |
| 368 | 004105 | 07/02/2002                       | Full-Time | Omaha-7101 Mercy     | NE | 6074    | 0.00             | -                      | -                         | 0.00      | 0.0%                | -                | -         | -         | -           | -         |
| 369 | 446    | 07/02/2002                       | Full      | Pueblo               | CO | 6100    | 23,228.71        | 3,717                  | 1,858                     | 28,803.80 | 4.3%                | 1,259            | 998.83    | 159.81    | 78.91       | 1,238.55  |
| 370 | 000671 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6100    | 89,924.77        | 11,188                 | 5,594                     | 88,706.71 | 4.3%                | 3,728            | 3,006.77  | 481.08    | 240.54      | 3,728.39  |
| 371 | 003392 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6101    | 57,280.34        | 9,168                  | 4,563                     | 71,040.02 | 4.3%                | 3,055            | 2,463.48  | 394.16    | 197.08      | 3,055.72  |
| 372 | 003622 | 7/11/02                          | F         | Raytown              | MO | 6108    | 55,802.80        | 8,928                  | 4,484                     | 69,106.47 | 100.0%              | 69,185           | 55,802.80 | 8,928.45  | 4,464.22    | 69,185.47 |
| 373 | 001811 | 07/04/2002                       | Full-Time | Omaha-Capitol Ave    | NE | 6111    | 39,470.18        | 9,355                  | 4,678                     | 72,503.02 | 4.3%                | 3,118            | 2,514.22  | 402.27    | 201.14      | 3,117.83  |
| 374 | 008534 | 7/4/02                           | Full-Time | Rosemount            | MN | 6112    | 17,395.34        | 2,783                  | 1,392                     | 21,570.22 | 0.0%                | -                | -         | -         | -           | -         |
| 375 | 001940 | 7/4/02                           | Full-Time | Raytown              | MO | 6120    | 17,178.34        | 2,749                  | 1,374                     | 21,301.14 | 4.3%                | 916              | 738.87    | 118.19    | 59.09       | 915.95    |
| 376 | 001868 | 07/04/2002                       | Full-Time | Lincoln              | NE | 6120    | 27,470.00        | 4,395                  | 2,198                     | 34,062.80 | 4.3%                | 1,465            | 1,181.21  | 188.99    | 94.50       | 1,464.70  |
| 377 | 003158 | 10/25/2002                       | Part-Time | Des Moines           | IA | 6165    | 1,242.00         | 199                    | 99                        | 1,540.88  | 36.0%               | 554              | 447.12    | 71.54     | 35.77       | 554.43    |
| 378 | 001340 | 7/4/02                           | Full-Time | Rosemount            | MN | 6173    | 0.00             | -                      | -                         | 0.00      | 0.0%                | -                | -         | -         | -           | -         |
| 379 | 000311 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6311    | 14,658.67        | 2,345                  | 1,173                     | 18,174.27 | 30.7%               | 5,580            | 4,489.60  | 719.94    | 359.97      | 5,579.50  |
| 380 | 003148 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6311    | 17,257.22        | 2,761                  | 1,361                     | 21,398.96 | 30.7%               | 6,569            | 5,297.97  | 847.67    | 423.84      | 6,569.48  |
| 381 | 003164 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6311    | 7,333.35         | 1,173                  | 587                       | 9,093.35  | 30.7%               | 2,792            | 2,251.34  | 360.21    | 180.11      | 2,791.66  |
| 382 | 005081 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6311    | 4,164.81         | 666                    | 333                       | 5,164.36  | 30.7%               | 1,585            | 1,278.60  | 204.58    | 102.29      | 1,585.46  |
| 383 | 003274 | 7/4/02                           | Full-Time | Omaha-Capitol Ave    | NE | 6311    | 40,343.65        | 6,455                  | 3,227                     | 50,026.13 | 30.7%               | 15,358           | 12,395.50 | 1,981.68  | 990.84      | 15,358.02 |
| 384 | 008110 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6312    | 4,213.91         | 874                    | 337                       | 5,225.25  | 30.7%               | 1,604            | 1,293.67  | 206.99    | 103.49      | 1,604.15  |
| 385 | 002961 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6312    | 25,689.08        | 4,110                  | 2,055                     | 31,854.46 | 30.7%               | 9,779            | 7,898.55  | 1,261.65  | 630.92      | 9,779.32  |
| 386 | 003186 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6312    | 10,327.16        | 1,652                  | 826                       | 12,805.68 | 30.7%               | 3,931            | 3,170.44  | 507.27    | 253.64      | 3,931.34  |
| 387 | 2902   | 6/11/02                          | Full-Time | Kansas City-W Ninth  | MO | 6327    | 31,012.32        | 4,962                  | 2,481                     | 38,455.28 | 24.6%               | 9,460            | 7,629.03  | 1,220.64  | 610.32      | 9,460.00  |
| 388 | 3061   | 6/11/02                          | Full-Time | Kansas City-W Ninth  | MO | 6327    | 30,519.00        | 4,893                  | 2,442                     | 37,843.56 | 24.6%               | 9,310            | 7,507.67  | 1,201.23  | 600.61      | 9,309.52  |
| 389 | 2945   | 6/11/02                          | Full-Time | Kansas City-W Ninth  | MO | 6327    | 15,783.85        | 2,525                  | 1,263                     | 19,371.97 | 24.6%               | 4,815            | 3,862.83  | 621.25    | 310.63      | 4,814.71  |
| 390 | 008171 | 9/12/02                          | Full-Time | Kansas City-W Ninth  | MO | 6327    | 2,456.15         | 393                    | 196                       | 3,045.63  | 24.6%               | 749              | 604.21    | 96.67     | 48.34       | 749.22    |
| 391 | 003116 | 07/04/2002                       | Full-Time | Omaha-Capitol Ave    | NE | 6331    | 57,268.00        | 9,163                  | 4,581                     | 71,012.32 | 0.0%                | -                | -         | -         | -           | -         |
| 392 | 2811   | 8/15/02                          | Full      | Monroe               | MI | 6348    | 71,524.05        | 11,444                 | 5,722                     | 88,689.82 | 28.1%               | 24,922           | 20,098.26 | 3,215.72  | 1,607.86    | 24,921.84 |
| 393 | 002721 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6348    | 10,249.01        | 1,640                  | 820                       | 12,708.77 | 28.1%               | 3,571            | 2,879.97  | 460.80    | 230.40      | 3,571.17  |
| 394 | 002716 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6348    | 18,636.40        | 2,982                  | 1,491                     | 23,109.13 | 28.1%               | 6,494            | 5,236.83  | 837.89    | 418.95      | 6,493.67  |
| 395 | 003147 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6348    | 43,337.82        | 6,934                  | 3,467                     | 53,738.90 | 28.1%               | 15,101           | 12,177.93 | 1,948.47  | 974.23      | 15,100.63 |
| 396 | 005974 | 12/03/2002                       | Full-Time | Omaha-Mercy          | NE | 6349    | 10,732.80        | 1,717                  | 859                       | 13,308.67 | 18.3%               | 2,435            | 1,964.10  | 314.26    | 157.13      | 2,435.49  |
| 397 | 006154 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6349    | 14,857.25        | 2,377                  | 1,189                     | 18,423.00 | 18.3%               | 3,371            | 2,718.88  | 435.02    | 217.51      | 3,371.41  |
| 398 | 008400 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6349    | 8,890.53         | 1,439                  | 719                       | 11,148.38 | 18.3%               | 2,040            | 1,645.28  | 263.25    | 131.62      | 2,040.15  |
| 399 | 005516 | 7/4/02                           | Full-Time | Kansas City-W Ninth  | MO | 6349    | 3,295.99         | 527                    | 264                       | 4,087.02  | 18.3%               | 748              | 603.17    | 96.51     | 48.25       | 747.93    |
| 400 | 005568 | 6/26/02                          | Full-Time | Omaha-7101 Mercy     | NE | 6349    | 12,294.77        | 1,987                  | 984                       | 15,245.51 | 18.3%               | 2,790            | 2,249.84  | 359.99    | 180.00      | 2,789.93  |
| 401 | 003326 | 8/26/02                          | Full-Time | Omaha-Capitol Ave    | NE | 6349    | 14,956.38        | 2,393                  | 1,197                     | 18,545.92 | 18.3%               | 3,384            | 2,737.02  | 437.92    | 218.96      | 3,393.90  |
| 402 | 003107 | 7/4/02                           | Full-Time | Omaha-7101 Mercy     | NE | 6349    | 7,395.66         | 1,192                  | 591                       | 9,158.21  | 18.3%               | 1,676            | 1,351.57  | 216.25    | 108.13      | 1,675.95  |
| 403 | 007628 | 11/19/2002                       | Full-Time | Raytown              | MO | 6352    | 27,675.00        | 4,428                  | 2,214                     | 34,317.00 | 19.9%               | 8,829            | 5,507.33  | 881.17    | 440.59      | 8,829.08  |

MPS

| No. | EmpID  | Saverance date/last active date | FullPart  | Loc Desc            | SI | Dept ID | Saverance Amount | Benefit Loadings - 18% | Payroll Tax Loadings - 8% | Total     | Allocation % to MPS | MPS Total Amount | Severance | Benefits | Payroll Tax | Total     |
|-----|--------|---------------------------------|-----------|---------------------|----|---------|------------------|------------------------|---------------------------|-----------|---------------------|------------------|-----------|----------|-------------|-----------|
| 404 | 002975 | 11/19/2002                      | Full-Time | Kansas City-W Ninth | MO | 6352    | 33,503.63        | 5.361                  | 2,680                     | 41,544.50 | 19.9%               | 8,267            | 6,667.22  | 1,066.76 | 533.38      | 8,267.36  |
| 405 | 002633 | 7/23/02                         | Full-Time | Kansas City-W Ninth | MO | 6352    | 32,652.55        | 5.224                  | 2,612                     | 40,489.16 | 18.9%               | 8,057            | 6,497.86  | 1,039.66 | 519.83      | 8,057.34  |
| 406 | 006536 | 11/19/02                        | Full-Time | Raytown             | MO | 6353    | 13,769.23        | 2.203                  | 1,102                     | 17,073.85 | 47.0%               | 8,025            | 6,471.54  | 1,035.45 | 517.72      | 8,024.71  |
| 407 | 002728 |                                 | Full-Time | Kansas City-W Ninth | MO | 6354    | 48,543.29        | 7.767                  | 3,883                     | 60,193.68 | 0.0%                | -                | -         | -        | -           | -         |
| 408 | 002796 |                                 | Full-Time | Kansas City-W Ninth | MO | 6354    | 33,361.44        | 5.338                  | 2,669                     | 41,368.18 | 0.0%                | -                | -         | -        | -           | -         |
| 409 | 006959 |                                 | Full-Time | Kansas City-W Ninth | MO | 6355    | 7,156.86         | 1.145                  | 572                       | 8,873.26  | 0.0%                | -                | -         | -        | -           | -         |
| 410 | 000004 |                                 | Full-Time | Kansas City-W Ninth | MO | 6355    | 11,649.64        | 1.864                  | 932                       | 14,445.55 | 0.0%                | -                | -         | -        | -           | -         |
| 411 | 008461 | 09/20/2002                      | Full-Time | Kansas City-W Ninth | MO | 6358    | 2,664.75         | 4.26                   | 213                       | 3,304.29  | 28.5%               | 942              | 759.45    | 121.51   | 60.76       | 941.72    |
| 412 | 008178 | 12/2/02                         | Full-Time | Omaha-Mercy         | NE | 6356    | 10,350.00        | 1.656                  | 828                       | 12,834.00 | 28.5%               | 3,658            | 2,949.75  | 471.96   | 235.98      | 3,657.69  |
| 413 | 003118 |                                 | Full-Time | Kansas City-W Ninth | MO | 6356    | 25,843.36        | 4.135                  | 2,067                     | 32,045.77 | 28.5%               | 9,133            | 7,365.36  | 1,178.46 | 589.23      | 9,133.04  |
| 414 | 008246 | 11/19/2002                      | Full-Time | Rosemont            | MO | 6357    | 4,305.39         | 6.88                   | 349                       | 5,413.08  | 16.6%               | 899              | 724.65    | 115.94   | 57.97       | 898.57    |
| 415 | 008387 | 11/19/2002                      | Full-Time | Kansas City-W Ninth | MO | 6357    | 4,467.50         | 7.20                   | 360                       | 5,576.90  | 16.6%               | 926              | 746.59    | 119.45   | 59.73       | 925.77    |
| 416 | 004358 | 11/19/02                        | Full-Time | Kansas City-W Ninth | MO | 6357    | 11,624.04        | 1.860                  | 930                       | 14,413.81 | 16.6%               | 2,393            | 1,629.59  | 308.73   | 154.37      | 2,392.69  |
| 417 | 008210 | 11/19/2002                      | Full-Time | Raytown             | MO | 6357    | 3,969.23         | 6.35                   | 318                       | 4,921.85  | 16.6%               | 817              | 658.89    | 105.42   | 52.71       | 817.03    |
| 418 | 004375 |                                 | Full-Time | Kansas City-W Ninth | MO | 6357    | 0.00             | -                      | -                         | 0.00      | 16.6%               | -                | -         | -        | -           | -         |
| 419 | 007610 |                                 | Full-Time | Kansas City-W Ninth | MO | 6357    | 3,902.99         | 6.24                   | 312                       | 4,859.71  | 16.6%               | 803              | 647.90    | 103.66   | 51.83       | 803.39    |
| 420 | 008336 |                                 | Full-Time | Raytown             | MO | 6357    | 3,951.92         | 6.32                   | 316                       | 4,900.38  | 16.6%               | 813              | 656.02    | 104.96   | 52.48       | 813.46    |
| 421 | 008300 |                                 | Full-Time | Raytown             | MO | 6357    | 4,040.87         | 6.47                   | 323                       | 5,010.67  | 16.6%               | 832              | 670.78    | 107.33   | 53.66       | 831.77    |
| 422 | 004004 | 6/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6357    | 7,913.50         | 1.266                  | 633                       | 9,612.74  | 16.6%               | 1,629            | 1,313.64  | 210.18   | 105.09      | 1,628.92  |
| 423 | 006053 | 9/19/02                         | Full-Time | Kansas City-W Ninth | MO | 6358    | 5,724.20         | 916                    | 458                       | 7,098.01  | 17.0%               | 1,207            | 973.11    | 155.70   | 77.85       | 1,206.66  |
| 424 | 003383 |                                 | Full-Time | Kansas City-W Ninth | MO | 6358    | 8,249.97         | 1,320                  | 660                       | 10,229.87 | 17.0%               | 1,739            | 1,402.50  | 224.40   | 112.20      | 1,739.09  |
| 425 | 006949 |                                 | Full-Time | Kansas City-W Ninth | MO | 6359    | 3,676.39         | 5.88                   | 294                       | 4,558.72  | 18.7%               | 852              | 687.48    | 110.00   | 55.00       | 852.48    |
| 426 | 006560 |                                 | Full-Time | Kansas City-W Ninth | MO | 6359    | 10,141.54        | 1,623                  | 811                       | 12,575.51 | 18.7%               | 2,352            | 1,896.47  | 303.43   | 151.72      | 2,351.62  |
| 427 | 004326 | 8/15/02                         | Full-Time | Kansas City-W Ninth | MO | 6359    | 4,476.68         | 716                    | 358                       | 5,561.08  | 18.7%               | 1,038            | 837.14    | 133.94   | 66.97       | 1,038.05  |
| 428 | 5076   |                                 | Full      | Monroe              | MI | 6360    | 38,022.40        | 6.084                  | 3,042                     | 47,147.78 | 18.3%               | 8,628            | 6,958.10  | 1,113.30 | 556.65      | 8,628.04  |
| 429 | 2810   | 8/15/02                         | Full      | Monroe              | MI | 6360    | 23,412.90        | 3,746                  | 1,873                     | 29,032.00 | 18.3%               | 5,313            | 4,284.56  | 885.53   | 342.76      | 5,312.86  |
| 430 | 002743 | 11/19/2002                      | Full-Time | Raytown             | MO | 6360    | 17,225.03        | 2,756                  | 1,376                     | 21,359.04 | 18.3%               | 3,909            | 3,152.18  | 504.35   | 252.17      | 3,908.70  |
| 431 | 002985 | 11/19/2002                      | Full-Time | Raytown             | MO | 6360    | 0.00             | -                      | -                         | 0.00      | 18.3%               | -                | -         | -        | -           | -         |
| 432 | 003287 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 45,949.21        | 7,352                  | 3,676                     | 58,977.02 | 18.3%               | 10,427           | 8,408.71  | 1,345.39 | 672.70      | 10,426.79 |
| 433 | 004965 | 11/6/02                         | Full-Time | Kansas City-W Ninth | MO | 6360    | 22,347.87        | 3,576                  | 1,788                     | 27,711.36 | 18.3%               | 5,071            | 4,069.66  | 654.35   | 327.17      | 5,071.19  |
| 434 | 003247 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 64,073.31        | 10,252                 | 5,126                     | 79,450.90 | 18.3%               | 14,540           | 11,725.42 | 1,876.07 | 838.03      | 14,539.52 |
| 435 | 003062 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 13,446.18        | 2,151                  | 1,076                     | 16,673.27 | 18.3%               | 3,051            | 2,460.65  | 393.70   | 196.85      | 3,051.21  |
| 436 | 003240 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 56,071.04        | 8,971                  | 4,468                     | 69,528.09 | 18.3%               | 12,724           | 10,261.00 | 1,641.76 | 820.88      | 12,723.64 |
| 437 | 003297 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 10,153.86        | 1,625                  | 812                       | 12,590.79 | 18.3%               | 2,304            | 1,858.16  | 297.31   | 148.65      | 2,304.11  |
| 438 | 005093 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6360    | 13,615.42        | 2,178                  | 1,089                     | 16,863.12 | 18.3%               | 3,090            | 2,491.52  | 398.66   | 199.33      | 3,088.61  |
| 439 | 006153 | 11/19/2002                      | Full-Time | Kansas City-W Ninth | MO | 6362    | 6,921.60         | 1,107                  | 554                       | 8,582.78  | 16.6%               | 1,425            | 1,148.99  | 183.84   | 91.92       | 1,424.74  |
| 440 | 005244 |                                 | Full-Time | Kansas City-W Ninth | MO | 6362    | 12,580.69        | 2,013                  | 1,068                     | 15,600.05 | 16.6%               | 2,590            | 2,088.39  | 334.14   | 167.07      | 2,589.61  |
| 441 | 006319 |                                 | Full-Time | Kansas City-W Ninth | MO | 6363    | 7,211.54         | 1,154                  | 577                       | 8,942.31  | 28.2%               | 2,522            | 2,033.65  | 325.38   | 2,521.73    |           |
| 442 | 002965 | 11/19/2002                      | Full-Time | Omaha-Capitol Ave   | NE | 6364    | 13,239.90        | 2,118                  | 1,059                     | 16,417.48 | 18.1%               | 2,972            | 2,398.42  | 383.43   | 191.71      | 2,971.56  |
| 443 | 003208 |                                 | Full-Time | Kansas City-W Ninth | MO | 6365    | 34,302.73        | 5,488                  | 2,744                     | 42,535.36 | 28.1%               | 11,952           | 9,639.07  | 1,542.25 | 771.13      | 11,952.44 |
| 444 | 006046 |                                 | Full-Time | Kansas City-W Ninth | MO | 6365    | 39,655.00        | 6,345                  | 3,172                     | 49,172.20 | 28.1%               | 13,817           | 11,143.06 | 1,782.89 | 891.44      | 13,817.39 |
| 445 | 008072 | 11/19/2002                      | Full-Time | Kansas City-W Ninth | MO | 6366    | 40,896.00        | 6,543                  | 3,272                     | 50,711.04 | 18.1%               | 9,179            | 7,402.18  | 1,184.35 | 592.17      | 9,178.70  |
| 446 | 002860 | 11/18/2002                      | Full-Time | Omaha-Capitol Ave   | NE | 6366    | 53,316.05        | 8,531                  | 4,265                     | 66,111.90 | 18.1%               | 11,966           | 9,650.21  | 1,544.03 | 772.02      | 11,966.25 |
| 447 | 003192 | 8/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6366    | 17,661.65        | 2,824                  | 1,412                     | 21,868.04 | 18.1%               | 3,982            | 3,194.95  | 511.19   | 255.60      | 3,981.74  |
| 448 | 8721   | 7/5/02                          |           | Great Bend          | KS | 6369    | 0.00             | -                      | -                         | 0.00      | 16.1%               | -                | -         | -        | -           | -         |
| 449 | 002722 | 7/28/02                         | Full-Time | Raytown             | MO | 6369    | 68,738.49        | 10,998                 | 5,498                     | 85,235.73 | 16.1%               | 13,723           | 11,066.90 | 1,770.70 | 885.35      | 13,722.95 |
| 450 | 003245 | 6/28/02                         | Full-Time | Omaha-Capitol Ave   | NE | 6369    | 53,976.86        | 8,636                  | 4,318                     | 66,901.30 | 16.1%               | 10,776           | 8,690.27  | 1,390.44 | 695.22      | 10,775.94 |
| 451 | 000295 | 8/21/02                         | Full-Time | Omaha-7101 Mercy    | NE | 6373    | 14,476.00        | 2,316                  | 1,158                     | 17,962.72 | 5.3%                | 951              | 767.33    | 122.77   | 61.39       | 951.49    |
| 452 | 003963 |                                 | Full-Time | KC--20 W 8th        | MO | 6374    | 14,829.44        | 2,373                  | 1,186                     | 18,368.51 | 49.2%               | 9,047            | 7,298.08  | 1,167.37 | 593.69      | 9,047.14  |
| 453 |        |                                 |           | KC--20 W 8th        | MO | 6381    | 0.00             | -                      | -                         | 0.00      | 30.6%               | -                | -         | -        | -           | -         |
| 454 | 008216 | 07/11/2002                      | F         | Raytown             | MO | 6382    | 3,662.50         | 618                    | 309                       | 4,789.50  | 49.2%               | 2,356            | 1,900.35  | 304.06   | 152.03      | 2,356.43  |

| MPS |         |                                   |           |                     |    |         |                  |                        |                           |               |                     |                  |           |          |             |           |
|-----|---------|-----------------------------------|-----------|---------------------|----|---------|------------------|------------------------|---------------------------|---------------|---------------------|------------------|-----------|----------|-------------|-----------|
| No. | Empl ID | Severance date - last active date | FullPart  | Loc Desc            | St | Dept ID | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 8% | Total         | Allocation % to MPS | MPS Total Amount | Severance | Benefits | Payroll Tax | Total     |
| 455 | 005709  | 7/4/02                            | Full-Time | Kansas City-W Ninth | MO | 6368    | 3,162.00         | 508                    | 253                       | 3,920.88      | 37.3%               | 1,462            | 1,179.43  | 188.71   | 94.35       | 1,462.49  |
| 456 | 002898  | 11/1/02                           |           | KC-20 W 9th         | MO | 6394    | 22,659.67        | 3,626                  | 1,813                     | 28,097.99     | 30.7%               | 8,626            | 6,956.52  | 1,113.04 | 556.52      | 8,626.08  |
| 457 | 001524  | 07/10/2002                        | FT        | Rochester           | MN | 7045    | 44,380.37        | 7,098                  | 3,549                     | 55,008.86     | 0.0%                | -                | -         | -        | -           | -         |
| 458 |         |                                   |           | Castle Rock         | CO |         | 0.00             | -                      | -                         | 0.00          | 0.0%                | -                | -         | -        | -           | -         |
| 459 |         |                                   |           | Burlington          | CO |         | 0.00             | -                      | -                         | 0.00          | 0.0%                | -                | -         | -        | -           | -         |
|     |         |                                   |           |                     |    |         | 6,348,471.50     | 1,316,390.76           | 658,190.38                | 10,201,950.88 |                     | 2,524,398        | 2,035,605 | 325,729  | 162,864     | 2,524,398 |

**MPS**

| No. | Empl ID | Severance date--last active date | Location   | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 8% | Total      | Dept ID | Allocation % to MPS | MPS Amount | Severance | Benefits | Payroll Tax | Total  |
|-----|---------|----------------------------------|------------|------------------|------------------------|---------------------------|------------|---------|---------------------|------------|-----------|----------|-------------|--------|
|     |         |                                  |            |                  |                        |                           |            |         |                     |            |           |          |             |        |
| 1   | 2899    | 06/05/2002                       | KC-W 9th   | \$ 40,679        | 6,509                  | 3,254                     | \$ 50,442  | 4010    | 24.4%               | \$ 12,308  | 9,926     | 1,588    | 794         | 12,308 |
| 2   | 2780    | 06/05/2002                       | KC-W 9th   | \$ 31,195        | 4,991                  | 2,496                     | \$ 38,682  | 4010    | 24.4%               | \$ 9,438   | 7,612     | 1,218    | 609         | 9,438  |
| 3   | 3226    | 08/22/2002                       | KC-Richard | \$ 104,885       | 16,782                 | 8,391                     | \$ 130,057 | 4010    | 24.4%               | \$ 31,734  | 25,592    | 4,095    | 2,047       | 31,734 |
| 4   | 2781    | 06/05/2002                       | KC-W 9th   | \$ 81,905        | 13,105                 | 6,552                     | \$ 101,563 | 4010    | 24.4%               | \$ 24,781  | 19,985    | 3,198    | 1,599       | 24,781 |
| 5   | 2851    | 06/05/2002                       | KC-W 9th   | \$ 50,751        | 8,120                  | 4,060                     | \$ 62,932  | 4010    | 24.4%               | \$ 15,355  | 12,383    | 1,981    | 991         | 15,355 |
| 6   | 3179    | 06/05/2002                       | KC-W 9th   | \$ 18,423        | 2,948                  | 1,474                     | \$ 22,844  | 4010    | 24.4%               | \$ 5,574   | 4,495     | 719      | 360         | 5,574  |
| 7   | 9639    | 06/05/2002                       | KC-W 9th   | \$ 3,462         | 554                    | 277                       | \$ 4,292   | 4010    | 24.4%               | \$ 1,047   | 845       | 135      | 68          | 1,047  |
| 8   | 9437    | 07/11/2002                       | KC-W 9th   | \$ 2,462         | 394                    | 197                       | \$ 3,052   | 4030    | 28.3%               | \$ 864     | 697       | 111      | 56          | 864    |
| 9   | 3045    | 06/13/2002                       | KC-W 9th   | \$ 5,993         | 959                    | 479                       | \$ 7,431   | 4100    | 28.3%               | \$ 2,103   | 1,696     | 271      | 136         | 2,103  |
| 10  | 2712    | 06/05/2002                       | KC-W 9th   | \$ 14,707        | 2,353                  | 1,177                     | \$ 18,237  | 4100    | 28.3%               | \$ 5,161   | 4,162     | 666      | 333         | 5,161  |
| 11  | 2713    | 02/28/2003                       | KC-W 9th   | \$ 117,551       | 18,808                 | 9,404                     | \$ 145,764 | 4120    | 28.3%               | \$ 41,251  | 33,267    | 5,323    | 2,651       | 41,251 |
| 12  | 6183    | 06/05/2002                       | KC-W 9th   | \$ 9,188         | 1,470                  | 735                       | \$ 11,393  | 4120    | 28.3%               | \$ 3,224   | 2,600     | 416      | 208         | 3,224  |
| 13  | 5999    | 06/05/2002                       | KC-W 9th   | \$ 18,019        | 2,883                  | 1,442                     | \$ 22,343  | 4120    | 28.3%               | \$ 6,323   | 5,099     | 816      | 408         | 6,323  |
| 14  | 2744    | 06/05/2002                       | KC-W 9th   | \$ 13,020        | 2,083                  | 1,042                     | \$ 16,145  | 4120    | 28.3%               | \$ 4,569   | 3,685     | 590      | 295         | 4,569  |
| 15  | 5140    | 09/06/2002                       | KC-W 9th   | \$ 4,488         | 718                    | 359                       | \$ 5,565   | 4140    | 29.9%               | \$ 1,664   | 1,342     | 215      | 107         | 1,664  |
| 16  | 5195    | 07/02/2002                       | KC-W 9th   | \$ 6,361         | 1,018                  | 509                       | \$ 7,887   | 4150    | 16.2%               | \$ 1,278   | 1,030     | 165      | 82          | 1,278  |
| 17  | 8346    | 06/05/2002                       | KC-W 9th   | \$ 2,715         | 434                    | 217                       | \$ 3,367   | 4150    | 16.2%               | \$ 545     | 440       | 70       | 35          | 545    |
| 18  | 5103    | 10/11/2002                       | KC-W 9th   | \$ 21,600        | 3,456                  | 1,728                     | \$ 26,784  | 4151    | 5.1%                | \$ 1,366   | 1,102     | 176      | 88          | 1,366  |
| 19  | 8362    | 07/03/2002                       | KC-W 9th   | \$ 4,560         | 730                    | 365                       | \$ 5,654   | 4151    | 5.1%                | \$ 288     | 233       | 37       | 19          | 288    |
| 20  | 5218    | 07/03/2002                       | KC-W 9th   | \$ 5,251         | 840                    | 420                       | \$ 6,511   | 4151    | 5.1%                | \$ 332     | 268       | 43       | 21          | 332    |
| 21  | 5736    | 10/11/2002                       | KC-W 9th   | \$ 20,900        | 3,344                  | 1,672                     | \$ 25,916  | 4151    | 5.1%                | \$ 1,322   | 1,066     | 171      | 85          | 1,322  |
| 22  | 8629    | 07/03/2002                       | KC-11th    | \$ 3,600         | 576                    | 288                       | \$ 4,464   | 4151    | 5.1%                | \$ 228     | 184       | 29       | 15          | 228    |
| 23  | 7787    | 09/13/2002                       | KC-W 9th   | \$ 5,797         | 927                    | 464                       | \$ 7,188   | 4151    | 5.1%                | \$ 367     | 296       | 47       | 24          | 367    |
| 24  | 3964    | 07/03/2002                       | KC-11th    | \$ 18,623        | 2,980                  | 1,490                     | \$ 23,093  | 4151    | 5.1%                | \$ 1,178   | 950       | 152      | 76          | 1,178  |
| 25  | 9658    | 07/02/2002                       | KC-11th    | \$ 5,529         | 885                    | 442                       | \$ 6,856   | 4152    | 0.0%                | \$ -       | -         | -        | -           | -      |
| 26  | 5297    | 10/11/2002                       | KC-11th    | \$ 21,692        | 3,471                  | 1,735                     | \$ 26,898  | 4152    | 0.0%                | \$ -       | -         | -        | -           | -      |
| 27  | 5012    | 09/20/2002                       | KC-W 9th   | \$ 17,863        | 2,858                  | 1,429                     | \$ 22,150  | 4170    | 0.0%                | \$ -       | -         | -        | -           | -      |
| 28  | 5843    | 06/11/2002                       | KC-W 9th   | \$ 2,275         | 364                    | 182                       | \$ 2,821   | 4175    | 25.6%               | \$ 722     | 582       | 93       | 47          | 722    |
| 29  | 3135    | 12/06/2002                       | KC-W 9th   | \$ 22,575        | 3,612                  | 1,806                     | \$ 27,993  | 4186    | 15.8%               | \$ 4,423   | 3,567     | 571      | 295         | 4,423  |
| 30  | 2763    | 06/17/2002                       | KC-W 9th   | \$ 38,878        | 6,220                  | 3,110                     | \$ 48,209  | 4191    | 24.8%               | \$ 11,859  | 9,564     | 1,530    | 765         | 11,859 |
| 31  | 3033    | 11/01/2002                       | KC-W 9th   | \$ 37,242        | 5,959                  | 2,979                     | \$ 46,180  | 4194    | 28.2%               | \$ 13,023  | 10,502    | 1,680    | 840         | 13,023 |
| 32  | 2782    | 10/15/2002                       | KC-W 9th   | \$ 38,343        | 6,135                  | 3,067                     | \$ 47,545  | 4222    | 20.5%               | \$ 9,747   | 7,860     | 1,258    | 629         | 9,747  |
| 33  | 3159    | 10/10/2002                       | KC-W 9th   | \$ 7,133         | 1,141                  | 571                       | \$ 8,845   | 4222    | 20.5%               | \$ 1,813   | 1,462     | 234      | 117         | 1,813  |
| 34  | 7637    | 05/17/2002                       |            | \$ 78,000        | 12,480                 | 6,240                     | \$ 96,720  | 4222    | 20.5%               | \$ 19,828  | 15,980    | 2,558    | 1,279       | 19,828 |
| 35  | 9288    | 06/05/2002                       | KC-W 9th   | \$ 1,175         | 188                    | 94                        | \$ 1,457   | 4223    | 20.5%               | \$ 299     | 241       | 39       | 19          | 299    |
| 36  | 5814    | 11/01/2002                       | KC-W 9th   | \$ 16,800        | 2,688                  | 1,344                     | \$ 20,832  | 4224    | 20.5%               | \$ 4,271   | 3,444     | 551      | 276         | 4,271  |
| 37  | 2741    | 05/14/2002                       | KC-W 9th   | \$ 45,272        | 7,243                  | 3,622                     | \$ 56,137  | 4228    | 20.5%               | \$ 11,508  | 9,281     | 1,485    | 742         | 11,508 |
| 38  | 8141    |                                  | KC-W 9th   | \$ -             | -                      | -                         | \$ -       | 4228    | 20.5%               | \$ -       | -         | -        | -           | -      |
| 39  | 8172    | 04/30/2002                       | KC-W 9th   | \$ 27,096        | 4,335                  | 2,168                     | \$ 33,600  | 4228    | 20.5%               | \$ 6,888   | 5,555     | 889      | 444         | 6,888  |
| 40  | 2855    | 04/30/2002                       | KC-W 9th   | \$ 29,693        | 4,751                  | 2,375                     | \$ 36,819  | 4228    | 20.5%               | \$ 7,548   | 6,087     | 974      | 487         | 7,548  |
| 41  | 8602    | 06/05/2002                       | KC-W 9th   | \$ 1,900         | 304                    | 152                       | \$ 2,356   | 4229    | 20.5%               | \$ 483     | 389       | 62       | 31          | 483    |
| 42  | 52      | 06/05/2002                       | KC-W 9th   | \$ 34,200        | 5,472                  | 2,736                     | \$ 42,408  | 4229    | 20.5%               | \$ 8,694   | 7,011     | 1,122    | 561         | 8,694  |
| 43  | 8367    | 06/05/2002                       | KC-W 9th   | \$ 2,240         | 358                    | 179                       | \$ 2,778   | 4229    | 20.5%               | \$ 569     | 459       | 73       | 37          | 569    |
| 44  | 2725    | 06/07/2002                       | KC-W 9th   | \$ 95,538        | 15,286                 | 7,643                     | \$ 118,468 | 4229    | 20.5%               | \$ 24,286  | 19,585    | 3,134    | 1,567       | 24,286 |
| 45  | 3019    | 06/05/2002                       | KC-W 9th   | \$ 6,367         | 1,019                  | 509                       | \$ 7,895   | 4229    | 20.5%               | \$ 1,618   | 1,305     | 209      | 104         | 1,618  |
| 46  | 99      | 06/19/2002                       | KC-W 9th   | \$ 80,728        | 12,916                 | 6,458                     | \$ 100,103 | 4236    | 20.5%               | \$ 20,521  | 16,549    | 2,648    | 1,324       | 20,521 |
| 47  | 4614    | 06/05/2002                       | KC-W 9th   | \$ 7,911         | 1,266                  | 633                       | \$ 9,810   | 4259    | 28.5%               | \$ 2,796   | 2,255     | 361      | 180         | 2,796  |

MPS

| No. | Empl ID | Severance date--last active date | Location   | Severance Amount | Benefit Loadings - 16% | Payroll Tax Loadings - 8% | Total      | Dept ID | Allocation % to MPS | MPS Amount | Severance    | Benefits   | Payroll Tax | Total        |
|-----|---------|----------------------------------|------------|------------------|------------------------|---------------------------|------------|---------|---------------------|------------|--------------|------------|-------------|--------------|
| 48  | 6133    | 06/05/2002                       | KC-W 9th   | \$ 6,427         | 1,028                  | 514                       | \$ 7,970   | 4259    | 28.5%               | \$ 2,271   | 1,832        | 293        | 147         | 2,271        |
| 49  | 4353    | 06/05/2002                       | KC-W 9th   | \$ 10,765        | 1,722                  | 861                       | \$ 13,349  | 4268    | 16.6%               | \$ 2,216   | 1,787        | 286        | 143         | 2,216        |
| 50  | 9372    | 07/12/2002                       | KC-W 9th   | \$ 9,558         | 1,529                  | 765                       | \$ 11,852  | 4273    | 28.0%               | \$ 3,318   | 2,676        | 428        | 214         | 3,318        |
| 51  | 3136    | 06/05/2002                       | Raytown    | \$ 6,486         | 1,038                  | 519                       | \$ 8,042   | 4273    | 28.0%               | \$ 2,252   | 1,816        | 291        | 145         | 2,252        |
| 52  | 3180    | 06/05/2002                       | KC-W 9th   | \$ 29,998        | 4,800                  | 2,400                     | \$ 37,198  | 4273    | 28.0%               | \$ 10,415  | 8,399        | 1,344      | 672         | 10,415       |
| 53  | 2988    | 06/27/2002                       | KC-W 9th   | \$ 34,615        | 5,338                  | 2,769                     | \$ 42,923  | 4273    | 28.0%               | \$ 12,018  | 9,692        | 1,551      | 775         | 12,018       |
| 54  | 9378    | 06/05/2002                       | KC-W 9th   | \$ 9,423         | 1,508                  | 754                       | \$ 11,685  | 4273    | 28.0%               | \$ 3,272   | 2,638        | 422        | 211         | 3,272        |
| 55  | 3225    | 06/05/2002                       | KC-W 9th   | \$ 15,104        | 2,417                  | 1,208                     | \$ 18,729  | 4273    | 28.0%               | \$ 5,244   | 4,229        | 677        | 338         | 5,244        |
| 56  | 9521    | 06/05/2002                       | KC-W 9th   | \$ 6,923         | 1,108                  | 554                       | \$ 8,585   | 4285    | 27.6%               | \$ 2,369   | 1,911        | 306        | 153         | 2,369        |
| 57  | 3607    | 09/30/2002                       | KC-W 9th   | \$ 119,231       | 19,077                 | 9,538                     | \$ 147,846 | 4285    | 27.6%               | \$ 40,806  | 32,908       | 5,265      | 2,633       | 40,806       |
| 58  | 2730    | 01/03/2003                       | KC-W 9th   | \$ 69,959        | 11,193                 | 5,597                     | \$ 86,749  | 4290    | 19.3%               | \$ 16,743  | 13,502       | 2,160      | 1,080       | 16,743       |
| 59  | 9641    | 06/06/2002                       | KC-Richard | \$ 3,077         | 492                    | 246                       | \$ 3,815   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 60  | 3223    | 08/06/2002                       | KC-Richard | \$ 35,547        | 5,688                  | 2,844                     | \$ 44,079  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 61  | 3187    | 06/06/2002                       | KC-Richard | \$ 14,567        | 2,331                  | 1,165                     | \$ 18,063  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 62  | 2708    | 08/22/2002                       | KC-Richard | \$ 32,885        | 5,262                  | 2,631                     | \$ 40,777  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 63  | 2707    | 06/06/2002                       | KC-Richard | \$ 16,970        | 2,715                  | 1,358                     | \$ 21,043  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 64  | 5239    | 06/06/2002                       | KC-Richard | \$ 19,895        | 3,183                  | 1,592                     | \$ 24,670  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 65  | 9510    | 06/06/2002                       | KC-Richard | \$ 5,577         | 892                    | 446                       | \$ 6,915   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 66  | 8623    | 06/06/2002                       | KC-Richard | \$ 5,500         | 880                    | 440                       | \$ 6,820   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 67  | 9512    | 06/06/2002                       | KC-Richard | \$ 9,760         | 1,562                  | 781                       | \$ 12,102  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 68  | 8709    | 06/06/2002                       | KC-Richard | \$ 16,044        | 2,567                  | 1,284                     | \$ 19,895  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 69  | 8668    | 06/06/2002                       | KC-Richard | \$ 25,723        | 4,116                  | 2,058                     | \$ 31,897  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 70  | 9386    | 06/06/2002                       | KC-Richard | \$ 34,327        | 5,492                  | 2,746                     | \$ 42,565  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 71  | 8344    | 06/06/2002                       | KC-Richard | \$ 37,437        | 5,990                  | 2,995                     | \$ 46,421  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 72  | 3205    | 06/06/2002                       | KC-W 9th   | \$ 9,010         | 1,442                  | 721                       | \$ 11,173  | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 73  | 9356    | 06/06/2002                       | KC-Richard | \$ 2,683         | 429                    | 215                       | \$ 3,327   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 74  | 8707    | 06/06/2002                       | KC-Richard | \$ 5,300         | 848                    | 424                       | \$ 6,572   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
| 75  | 5255    | 06/06/2002                       | KC-Richard | \$ 5,210         | 834                    | 417                       | \$ 6,460   | 4500    | 0.0%                | \$ -       | -            | -          | -           | -            |
|     |         |                                  |            |                  |                        |                           |            |         |                     |            | \$ 342,033   | \$ 54,725  | \$ 27,363   | \$ 424,120   |
|     |         |                                  |            |                  |                        |                           |            |         |                     |            | \$ 424,120   |            |             |              |
|     |         |                                  |            |                  |                        |                           |            |         |                     |            | \$ 1,822,587 | \$ 291,614 | \$ 145,807  | \$ 2,260,007 |